

A  
T R E A T I S E  
O N T H E  
A D M I N I S T R A T I O N  
O F T H E  
F I N A N C E S O F F R A N C E.  
I N T H R E E V O L U M E S.  
B Y M R. N E C K E R.

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*Ubi igitur animus meus ex multis miseriis & periculis requievit,  
non fuit consilium socordia atque desidia bonum otium conterere.*  
SALLUST.

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Translated from the genuine FRENCH Edition, 1784,  
By THOMAS MORTIMER, Esq.  
Author of the Elements of COMMERCE, POLITICS and FINANCES.

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And Dedicated, by Permission to the MARQUIS of LANSDOWN.

V O L U M E I I.

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# Treatise on the Administration

OF THE

## FINANCES OF FRANCE.

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### CHAP. I.

#### INQUIRIES AND REFLECTIONS ON A REFORM OF THE SALT-TAX.

THE idea of a tax on the produce, or the consumption of salt, is very ancient: it was in use, in the early periods of the Roman republic: recourse was had to it in France as far back as the year 1342; and this species of tribute, levied in a more or less extensive proportion, constitutes at this time, one part of the revenue of several sovereigns



in Europe; but bears no where so heavy on the subjects as in some provinces of France.

THE exigencies, or rather the expences of the state, have given birth to the successive display of every fiscal resource; and finally, administration has thought only of finding out and levying that species of imposts that were most likely to be productive, with little or no reflection concerning the consequences.

THE duties laid on a commodity that is generally consumed, will always be those that will offer the most extensive resources, in a populous nation. Salt is one of these commodities; and as the want of it, though universal, is neither instantaneous, nor indispensably necessary for the daily subsistence of men, these considerations gave free scope to the genius of finance; and the raising of its price has not given the alarm that would undoubtedly have been excited by a similar tax on corn; on that precious produce of agriculture, which men incessantly dread the want of, and the price of which could not for a single day be disproportionate

portionate to the faculties of the vulgar, without laying a foundation for the most dangerous commotions.

It is from the consideration of these various circumstances, that it has been practicable successively to raise the price of salt in the provinces where the gabels are established; and it might perhaps have been raised still higher, if it had not been for the dread of giving fresh vigour to the contraband trade, and thereby losing, instead of gaining, by this increase of the duty: and thus it happens, that the nature of things is very often a better safeguard to a nation, than the wisdom of its sovereigns.

If we fix our attention on the excessive dearth of salt in several parts of the kingdom, we cannot avoid sincerely lamenting the constraint put on the people to use very sparingly a common benefit, of which nature has been so bounteous to France. I shall not, however, apply this observation to condemn indiscriminately every impost laid on salt, without considering what limits the sovereign might justly have assign-

ed to it: for there does not exist a general tax, but what imposes the necessity of some self denial on the contributaries; and there are but very few that ought not to be abolished, when separately considered, and their inconveniencies compared with those of any other tax that it would become requisite to have recourse to. The excise duty on wine, which increases the price of that liquor so necessary to the maintenance of bodily strength, would undoubtedly present most weighty objections: the land-tax, the poll-tax, and all the various, more or less arbitrary modes of collecting money, might be censured in like manner; and the abusive practices and obstacles would increase in proportion to the double extent given to these taxes, in order to replace that part of the revenue that should have been suppressed. In short, as I have already observed, even the tax on landed property, even when the most impartially assessed, must be kept within reasonable bounds; and experience shews, that too heavy taxes on the natural produce, occasions continual seizures, distresses, and rigorous measures, which are the sources of desolation to the small land proprietors.

THESE



THESE considerations, and many others, render general arguments almost always useless. If the Minister of the finances takes any notice of them, it is only to say to the fiscal parasites who surround him, "that man has not the least notion of what belongs to administration;" and thus it happens, that the most trifling positive knowledge can with great facility excite contempt for various ideas, that are often very rational, but which do not seem applicable to the present situation of affairs. It is necessary then, if I may be allowed the expression, to fight as close to the wind as possible, in order to get the better of custom, and of counterfeit science. I shall not therefore assert, that, in the present situation of the revenue, and of the expences of the state, the gabels ought to be annihilated, and that some other means ought to be found to raise at least sixty millions, including the last increase of 5 *per cent.* on the total, which the king collects from them, I will not maintain, that the revenue arising from salt, which amounts to about forty millions of livres in the provinces liable to the great gabels, and which compose but a

third part of the kingdom, ought to be raised by an increase of the land-tax ; because such an augmentation would, in those provinces, double this impost. Neither shall I lightly advance, that the proposed reform ought to be attained, by a great diminution of the public expences : for though I own, that nothing would be impracticable at the period, when a long established succession of order and oeconomy may have enabled us to lessen the taxes considerably, yet we are taught by experience, that those reflections which are founded on a rigid reform, bear a stronger resemblance to ardent vows than to useful discussions. Thus, at the same time, that great and general truths are not to be concealed, ideas of easier execution, and more proportionate to the ordinary talents of those who govern, must be joined with them. This observation appears to me so much the more applicable to the gabels, as a beginning of improvement would not prevent greater perfection, if an administration, that should be prudent and successful for a long space of time, was to present unforeseen resources, and was enabled to abolish intirely a tax, the abuses of which

which had been its original object; and it can only be after such a reform, that we can compare with certainty the advantages or inconveniencies to which the diverse species of taxes are liable. I am well convinced, that a man who is satisfied with advising modifications, however important they may be, and who renounces decisive ideas, has much less numerous means of persuasion: for exaggeration is almost always simple in its explanations, and ardent in its motions; nothing is too intricate for it, nothing stops it in its career, all its projects seem easy to be conceived; and those who are thereby readily initiated in the science of administration, shew their gratitude by extolling them. But that science which is adapted to eloquence, cannot also be applied to the transaction of public affairs; those of the finances more especially, almost always require moderate and conciliatory measures: the good and the evil, the advantages and the inconveniencies, are often so strongly united, and, as it were, interwoven together, that it is at least difficult to make use of violence to separate them. In short, I may confidently assert, that there is not a



country where the people are so easily captivated with exaggerated plans of reform, as in France, and where their execution, at the same time, meets with so many obstacles. The authority of the sovereign in that country is undoubtedly very great, but it has difficulties to encounter; justice has its constant rules, but it has likewise its exceptions; imagination is ardent, but it is quickly disgusted; public opinion gives its decisions, but they are founded on inconstancy; in short, a certain restlessness inherent to the nation, and the force of habit, augment also the number of moral contradictions; which oblige all its ministers to be prudent and circumspect in their conduct: they ought, for these reasons, to be much less eager in the pursuit of an ideal perfection, than of those efficacious improvements, the plan of which, when prudently modified, is much better adapted to local circumstances, and the situation of public affairs.

I must here carry my reflections very far back. The excess of the taxes might have been prevented, if, long ago, a check had been put to the public expences, if all  
internal

internal abuses had been corrected, if the rate of interest had been kept low by supporting public credit; and more especially, if the love of war had not been indulged, nor the wild projects of politicians attended to: but when a long series of errors or misfortunes have gradually increased the charges and exigencies of the state, it cannot reasonably be expected that it can, on the strength of a new system, at once give up the most important part of its revenue, or that it can, by a simple operation, increase other taxes that are already too heavy, to the amount of the sum produced by the old branch of the revenue. But the tax on salt may be lessened; its most dangerous effects may be avoided, both by moderating its price, and by adopting proper regulations to put an end to that internal state of warfare against the contraband trade, which has its origin in the disparity of the assessment of the gabels, in the various provinces of the kingdom.

It is indispensably necessary to give some information on the actual state of the salt-duty in France, before we proceed to communicate

municate any ideas on this subject. The researches I made, and those which I advised, are collected in an immense work. I was desirous of knowing exactly, the different prices of salt in every warehouse of the kingdom, the extent of its consumption in every district, the population of every place where the gabels are regulated by different laws and customs; in short, a multiplicity of other particulars, absolutely necessary to lay a foundation for the principles which were to be adopted after mature reflection. It is from this collection, that I shall endeavour to make an extract of the results that are most worthy of attention, setting aside all opinions of little importance, or that are unconnected with our immediate subject: I have always found a great advantage in this manner of proceeding, and I believe it is favourable to quickness of conception; the mind easily connects with the object of its meditation, all the relative parts, when it comprehends in a clear and distinct manner the most essential points, and the chain of the ideas: but when numberless observations, exceptions, and slight differences, are crowded one on another, the attention is soon



soon withdrawn through fatigue, the mind takes the alarm, and, being bewildered, it gives up the research of truth.

THE kingdom is subjected to various laws respecting the tax on salt, and a great disparity in the price of this article is produced by this diversity: a view of the statement annexed to the account given to the king, will furnish readier information on this subject, than a particular enumeration.

I SHALL only call to remembrance, that the principal divisions are :

THE provinces of the great gabels.

THE provinces of the little gabels.

THE provinces of the salt pits.

THE free provinces.

THE provinces that have redeemed themselves.

THE province of *quart bouillon*.

THE

THE provinces of *the great gabels* are : L'isle de France, Orleannois, Maine, Anjou, Touraine, Berry, Bourbonnois, Burgundy, Picardy, Champaign, Perche, and the greatest part of Normandy.

In those provinces there are four districts that are gabel free, and which annually receive a quantity of salt proportionate to their consumption, at a moderate price, in consequence of their ancient privileges.

THE population of the provinces of the great gabels, exclusively of these privileged districts, amounts to about eight millions three hundred thousand souls.

THE quantity of salt sold on the king's account, in these provinces, is about seven hundred and sixty thousand *Cwt.*; the average consumption is therefore about nine pounds one-sixth, for each inhabitant of every age, and of both sexes.

THE average price, since the new imposts of a tenth on the former price, is about sixty-two livres *per Cwt.* and this price is the result

of the general produce of the sales, compared with the quantity that is retailed.

THE provinces of *the little gabels* are, Mâconnois, Lyonnois, Forez, and Beaujolois; Bugey, Bresse, and the country of Dombes, Dauphiné, Languedoc and Provence, Roussillon, Rouergue, Gevaudan, and a small part of Auvergne.

THE population of the provinces of the little gabels, exclusively of a few privileged districts, is about four millions six hundred thousand souls.

THE quantity of salt sold on the king's account, amounts to about five hundred and forty thousand *Cwt.* the average consumption is therefore, eleven pounds three quarters, for each inhabitant.

THE medium price of salt in all the countries subjected to the little gabels, is at present thirty-three livres ten sous *per Cwt.*

THE PROVINCES OF THE SALT PITS. This denomination is given, in the technical language



guage of the Exchequer, to that part of the kingdom which is furnished by the salt pits of Franche-Comté, Lorraine, and the three Bishoprics of Metz, Toul, and Verdun. It extends to the three foregoing provinces; and to Rethelois, the Dutchy of Bar, a part of Alsace, and Clermontois.

THE population of these counties amounts to about one million nine hundred and sixty thousand souls.

THE sales of salt on the king's account, are about two hundred and seventy-five thousand *Cwt.*; the consumption therefore must be reckoned at about fourteen pounds for each inhabitant.

THE average price is now about twenty-one livres ten sous *per Cwt.*; and this estimate is made on the proportion between the produce of the general sales, and the quantity that is retailed.

REDEEMED PROVINCES. This name is given to those provinces, that have freed themselves from the gabels, having paid a certain sum of money for this immunity. This redemption

demption is of a very early date: it took place under the reign of Henry II. for a sum of about one million, seven hundred and fifty thousand livres of that time. These provinces are only liable to a moderate duty, collected under the name of *transport duties of the river Charente*, &c. and paid on the salt that is made in the salt-marshes, for the consumption of the redeemed provinces.

THEY consist of Poitou, Aunis, Saintonge, Angoumois, Limoufin, the greatest part of Auvergne, Perigord, Quercy, Guyenne, and of the counties of Foix, Bigorre, and Comminges.

THE commerce of salt being free in these parts of France, it is impossible to ascertain the quantity consumed with as much exactness, as in those parts of the kingdom where the exclusive privilege is in the king's hands. We may however, form an idea of it, from the produce of the duties I just now mentioned: It is probable, from the inquiries made during my administration, that the consumption of the redeemed provinces may be estimated at about eight hundred and thirty thousand *Cwt.*; this quantity makes about eighteen  
4 pounds

pounds for each inhabitant, on a population of four millions, six hundred and twenty-five thousand souls. It is to be presumed, that a certain quantity of salt escapes the payment of any duty; but, on the other hand, a considerable proportion of this article is smuggled into the provinces subject to the gabels, that are adjacent to the redeemed ones.

THE common price of salt in these last provinces, varies from 6 to 12 livres *per Cwt.*; but we cannot, as we have done for the preceding subdivisions, form our estimation on the general produce of the sales, compared to the quantity retailed in each district: We can only form probable conjectures on the total consumption, from the duties paid at the place of fabrication; and it is only in the provinces where the sale is exclusively in the hands of the king, that its produce can be positively known for each place.

FREE PROVINCES. That part of the kingdom known under this denomination, has never been subjected to the gabel-duties; Britanny, Artois, Flanders and Hainault, the districts of Calais and Boulogne, the Principa-  
lities



lities of Arles, Sedan and Raucour, Nébouzan, Béarne and Lower Navarre, the counties of Souls and Labour, the islands of Oléron and of Ré, and the parts of Aunis, Saintonge and Poitou, that surround the salt marshes, in short, the towns and small districts, which though included in the provinces subject to the gabels, enjoy an immunity from this tax, are all ranked under the denomination of free provinces.

THEIR population amounts collectively to about four millions, seven hundred and thirty thousand souls.

THE commerce of salt being free in all this part of the kingdom, except in the places, where by reason of the number of inhabitants, salt is sold at a low price by government; it is difficult to ascertain the general consumption. The King collects indeed, a duty on the fabrication of the salt that is destined for the consumption of the free provinces; but this duty is generally so very trifling, that we can not possibly depend on the calculations that might be obtained from a simple examination of the

books of the general Farm: my administration was at an end, before I had sufficiently positive informations on the subject; but various circumstances induce me to believe, that the consumption of each individual is nearly the same as in the redeemed provinces.

THE price of salt, in the provinces that are exempted from the gabel-duties, varies from two, to eight or nine livres; but we cannot ascertain its average price, for the same reasons that I have given respecting the redeemed provinces.

PROVINCE OF QUART-BOUILLON. This denomination is given to a considerable part of Lower Normandy, that is supplied with salt from particular manufactories, where they boil a kind of sand impregnated with salt water. The quantity that each manufactory is permitted to fabricate has been fixed; and as they were formerly obliged to give the King one fourth part of all that was made, and to transport it to his warehouses, free of all charges: the name of province of *Quart-Bouillon* was then given to that part,

and it is always known under the same denomination; though that method has been altered, and the King's share has been converted into an equivalent duty.

THE salt which proceeds from these works, is of an inferior quality to that of the salt marshes, and it is only consumed in the province of quart-bouillon: its price is sixteen livres *per Cwt.* and it is distributed in most parishes, in the proportion of twenty-five pounds weight for each inhabitant, above eight years old.

THE population of this part of Normandy is about five hundred and eighty-five thousand souls; and the sale of salt amounts to one hundred and fifteen thousand *Cwt.* which is nineteen pounds and a half for each inhabitant; but this kind of salt is much weaker than that made in the salt marshes.

*Francs-Salés.* This denomination is applied to the distributions of salt that are made by the King, to persons in high offices, or who hold distinguished posts in the



magistracy. These distributions are either gratuitous, or at a less price than is paid by other people; they amount to about fifteen thousand *Cwt.* and are included in the consumption of the provinces both of the great and the little gabels. The *francs-falés* may be considered as a small addition of salary, and they appear to be a kind of honorary privileges.

I HAVE not included in the enumeration of the various consumptions of salt, neither that destined for the fisheries, nor that which is exported to foreign parts; it is every where exempted from the gabel-duty, properly so called. I shall not therefore enter into any particulars on this subject, because these notions would be foreign to the plan of reform which is to be the principal subject of this chapter; besides, when I come to the article of the customs, I shall again take notice of that branch of the salt-duties, which concerns exportation.

THE various informations I have just given, are very important to administration

tion; they are the result of the most essential researches; and they are sufficient to guide us in the explanation of the following reflexions on the same subject.

EVERY one no doubt will agree with me, that the price of salt ought to be considerably lessened throughout a great part of the kingdom; that the royal exchequer must partly be indemnified for this diminution by the decrease of the charges, and the augmentation of the sales, the exclusive privilege of which is vested in the sovereign; that the contraband trade more especially ought to be deprived of its resources, and that consequently, the continual necessity of punishing smugglers should no longer exist; in short, that these various measures ought to be carried into execution without any commotions, and without giving the provinces which enjoy immunities founded on respectable claims, any just grounds of complaint.

It might also perhaps be said that the gabel-duty ought to be entirely abolished: this I

willingly agree to; but I have already shewn, that in order to give ideas susceptible of being put in execution, it is necessary to adapt our plans to the circumstances and exigencies of the state: the task which I have pointed out is sufficiently extensive, and when taken in hand, it will soon be perceived, that it is easier to determine the goal, than to reach it.

AN uniformity in the price of salt, throughout the kingdom, is the basis of the plan which the Administrator of the Finances ought to propose to himself; but he must necessarily compare this plan with the laws, the customs, and the privileges which have formerly given birth to the distinctions that I have shewn to exist between the principal subdivisions of the kingdom, that he may be able to know the consequences and the obstacles attending it. It is by following a regular method that the most intricate affairs may be rendered intelligible; and when a man makes truth the basis of his writings, he ought, first of all to endeavour to make himself understood.

APPLICATION



APPLICATION OF A PLAN OF REFORM TO  
THE PROVINCES OF THE GREAT GABELS.

THESE provinces include above one third of the population of the kingdom, and the average price of salt exceeds sixty-two livres *per Cwt.* This excessive rate is, as we have already seen, out of all proportion to the prices established in the other parts of the kingdom; it must therefore be considerably lessened, if it is wished to put an effectual stop to the contraband trade, by carrying into execution, the same means that are found practicable in the free and redeemed provinces. I would then propose to fix the new price of salt in the counties now subject to the great gabels, at about twenty or twenty-one livres *per Cwt.* on the borders of the free and redeemed provinces, and to raise it up to twenty-six livres, by an insensible gradation, in the internal parts of the country: and I shall moreover observe, that this price might, without any inconvenience, be carried to thirty livres in all the towns, where every thing that enters is liable to be visited for the King's duties, or the municipal taxes,

and that it might even be raised still a little higher in Paris. The end of these various gradations, ought to be, to fix the average price of the sales to twenty-five livres *per Cwt.* in the great gabels; and as the charges of transport naturally raise its price in proportion as it is carried to a greater distance from the sea, the slight difference that I have indicated could not occasion any abuse; it is easily understood that it would be requisite that the highest price should be determined for the centre of the provinces of the great gabels, which extend in a direct line, to ninety leagues, from North to South, and to above one hundred from East to West.

I ADVISE these gradations, that, without diminishing too sensibly the revenue of the King, or without being obliged to have recourse to too difficult compensations, the price may be moderated as much as possible, in that part of the great gabels which is adjacent to the free and redeemed provinces.

LET

LET us now examine what would be the consequence to the King's revenue, of a general reduction of the price of this commodity, in the counties subject to the great gabels.

THE average price being now sixty-two livres in that part of the kingdom, the Exchequer would lose thirty-seven livres *per Cwt.* if this price was reduced to twenty-five livres, and this loss estimated on the actual consumption of seven hundred and sixty thousand *Cwts.* would occasion a decrease in the revenue of twenty-eight millions one hundred and twenty thousand livres; let us say twenty-eight millions, because too precise a result is but ill adapted to calculations, whose elements are mostly founded on hypothesis.

LET us next examine in what proportion this deficiency would be made good by the increase of the consumption, and the diminution of the charges.

IN the great gabels, the sale of salt on the King's account, amounts at present



sent, to nine pounds and a sixth for each individual, but this is the medium on the totality of these sales; and it has been ascertained it is only of six or seven pounds in the provinces that are exposed to the contraband trade, whilst it rises to ten and even to twelve one half, in a great many places far removed from the free provinces. We may therefore reasonably presume, that the common measure of the sales in the great gabels, would approximate the last mentioned proportion, if fraudulent importations were intirely prevented: but there is another important circumstance that would likewise have an influence on the increase of the consumption; and that is the great reduction in the price of that article,

It is impossible to point out with any degree of certainty what might be the precise consequence of the union of these two sources of encouragement: but I believe we shall not be mistaken, if we estimate the general augmentation of the sales on the King's account, at the rate of four pounds for each individual; and, under this supposition, instead of being limited

ed as they are at present, to nine pounds and a sixth, they would rise to thirteen pounds and a sixth.

I SHALL advance in support of this estimation, that the consumption of the provinces of the little gabels, amounts to eleven pounds three quarters *per* head, and yet the medium price of salt is thirty-three livres ten sous *per Cwt.* and the proximity of the redeemed provinces occasions very considerable fraudulent importations. We may also observe, that the provinces of the great gabels, among which is Normandy, raises greater quantities of cattle and sheep than the more southern countries of the little gabels.

By pursuing my calculation, I find, that if the consumption in the great gabels was increased four pounds *per* head, it would make the sales rise, on a population of eight millions three hundred thousand souls, to three hundred thirty-two thousand *Cwt.* over and above what is sold at present; and these three hundred and thirty-two thousand *Cwt.* multiplied by twenty-five

five livres, would produce to the King, a profit of eight millions three hundred thousand livres. But we must deduct from this sum the charges that would be occasioned by the purchase and transport of the above quantity; these expences may be estimated at about one million five hundred thousand livres, this estimation being formed on the same proportion as those of the rest; the net profit therefore, of the increase of the consumption alone, would amount to six millions eight hundred thousand livres.

WE must now estimate the savings on the charges; they would not be any thing like so considerable as it is generally imagined; I shall afterwards explain the cause of this illusion, but that I may not break the thread of my calculations, I shall only observe, that the uniformity of the prices throughout the kingdom, rendering the maintenance of that corps of the revenue officers which inspect the frontiers of every privileged province, totally unnecessary; this first reform would occasion a saving of about one million eight hundred thousand



thousand livres. We may also remark, that if the sources of the internal contraband trade could be dried up, the receivers of the great gabels would be liberated from a part of the pains they are obliged to take at present, to watch with more or less vigilance, the fulfilling of the *devoir* of the gabels, which is an obligation imposed on each individual, above seven years old, to consume seven pounds of salt yearly: if the labours of the receivers and controllers were to become less important, and less extensive, their salaries might be a little reduced; in short, if the General Administration for the King, was rendered less intricate, the charges of management for Paris would be susceptible of some diminution. I shall, however, fix the totality of these savings, at only one million two hundred thousand livres, which joined to the preceding article of one million eight hundred thousand livres, amounts to three millions; and this sum, added to the profit on the increase of the sales, would produce an indemnification of about           -           -           9,800,000 livres.

IF

If this sum is subtracted from that of twenty-eight millions, which the King would lose by reducing the price of salt in the great gabels, that loss will amount only to        -        -        18,200,000 livres.

It would not have been so high at the time when I formed the plan of these diverse calculations; because the price of salt was not then raised by the new additional tax of a tenth; which was imposed under the Administration of the Minister who immediately succeeded me. I cannot help shewing, on this occasion, that the unequal assessment of the gabel duties in France, is a clear proof of the injustice of that continual addition and increase of the duties that are indiscriminately laid on every article of consumption. If a third part of the kingdom is obliged to purchase salt for sixty or sixty-five livres *per Cwt.* if a great number of provinces pay only from twenty to thirty livres, for a similar quantity; and lastly, if the rest of France is entirely exempted from the gabel-duty, it is evident, that an increase of duty exactly proportioned to the principal of the existing

existing tax, is a very heavy burden on some provinces, whilst the like augmentation is moderate for some others, and has no effect on the remainder: Thus, in direct contradiction to the principles of reason; those that are already most burdened, support the greatest share of the new contributions.

THESE reflexions are not foreign to the subject from which I appear to have deviated; for the consequence that may be drawn from this disparity in the assessments, is, that it would be right to take advantage of the general reform of the gabels, to lessen a little the inequality, which time, and the errors of government have continually increased. For example, if my calculations were adopted, and eighteen millions of livres were to be collected by some new tax on the provinces of the great gabels, to balance the loss which the reduction of the price of salt in that part of the kingdom would occasion, this new tax ought not to be imposed to the full extent of the sum wanted, and this indulgence might be compensated by an appropriation of some part of



of the general revenue of the State to that object. They might, for instance, assign for two or three years, the benefits arising from the extinction of annuities, and of interests sunk by paying off the capitals. In short, it would be an equitable operation of finance, if by this means, or with the produce of any other savings; the substitutions to be levied on the provinces of the great gabels for the loss of eighteen millions, could be reduced to 10, or 12,000,000

BUT it will be asked, by what means could this sum be raised? Undoubtedly there are several, but those ideas that might be thought to have some merit, at the moment when they should serve a minister in the execution of a plan to relieve the nation, would not meet with the same favour, if they were indicated beforehand; I am even of opinion, that let their motives be ever so pure, it is not in the class of private individuals, that new inventions with regard to taxes, ought to have their origin. What regrets would not that man feel, who should have started the idea of a plan, if instead of being applied

plied to the purposes he had imagined, it was only made use of to facilitate the increase of the public burdens? but lest this circumspection of mine should be considered as an avowal of great difficulties; and that I may destroy even this pretence for the objections that some men may wish to raise against a reform of the gabels, I shall observe, that unless Government was absolutely unreasonable in its choice of the taxes, whether new ones were adopted, or old ones increased, the proposed arrangement would nevertheless be favourable to the inhabitants of the provinces of the great gabels; because for ten or twelve millions of livres, they would enjoy a diminution on the price of salt, equal to an exemption from an annual burden of twenty-eight millions, five hundred thousand livres; and moreover, they would have an additional quantity of about three hundred thirty-two thousand *Cwt.* which considerable augmentation would no longer be liable to the risks and dangers inseparable from the contraband trade.

I MUST, however, observe, that the additional tax imposed on this occasion ought to be so particularised, both as to its denomination, which ought to call its object to remembrance, and as to the legal manner of its being worded, that it might never be forgotten, that this tax was only imposed *as a compensation for the diminution of the price of salt.*

PROVINCES EXEMPTED FROM THE GABELS.

UNDOUBTEDLY it is not sufficient to have shown in what manner the reduction of the price of salt in the provinces of the great gabels, would be a real benefit to these provinces, which include above one third of the population of the kingdom. Neither is it enough to have proved, that this benefit would not be prejudicial, in any respect, to the king's revenue; for as all our calculations depend in a great measure on the cessation of the contraband importations from the exempted and redeemed provinces, it is essential to explain how this end might be attained, without making too great a change  
in



in the actual state of the privileged provinces.

It will perhaps be said, this condition is not necessary; the disparities that exist between the contributions of the various generalities, have their origin in the peculiar immunities enjoyed by several of them; it would therefore be just to extend the gabel-tax indiscriminately to all the kingdom, to balance, by this new branch of revenue, the loss that would be incurred by the sovereign, if he lessened the price of salt in the other parts of the kingdom.

I SHALL readily own, that the finance arrangements would, by the adoption of this measure, become very easy. But some of the privileged provinces might claim, in opposition to these operations, their rights founded on the act of their re-union to the crown of France, and others, their having formerly redeemed themselves from the gabel-tax, and the force of custom, consecrated by several centuries. We are obliged to acknowledge, that the engagements contracted with the provinces cannot be held less

sacred, than any other promises of the sovereign: in great social compacts, every thing is connected by the ties of justice; and if we were only to consider that part of the nation that would draw the greatest benefit from the violation of these engagements, it would perhaps be difficult to determine on the degree of pecuniary advantage that ought to induce us to wish for the infringement of principles, on which public order and the security of the property of individuals are founded.

LASTLY, We ought also on this occasion, to combine the general motives of wisdom and prudence with the considerations that interest the political morality of governments. The annals of the first monarchy will inform us, what internal commotions the attempts to introduce the gabel-tax in some provinces exempted from that impost, have occasioned. Times are indeed a little changed, and the sovereign possesses greater means of enforcing the obedience of his subjects to his will. But I believe that prudent ministers are not capable of advising a measure, that would at least agitate the  
minds

minds of one-third of the kingdom, alienate the hearts of all, enforce a long exertion of rigorous severity, maintain a spirit of discontent and of faction; and yet in the end, not even afford the consolation of that inward satisfaction, which arises from enlightened justice. Those whom no extreme alarms, because they only consider its effects abstractedly, will not fail to cry out, that the public good must be no longer thought of, if such circumspection is to be used; and that it will be in vain for them to write in their closets, treatises of general reform, if the sovereign is to be stopped by the difficulties of execution. It is true, that these difficulties sometimes contract the circle of general ideas; but it is also a very extensive principle, that it is necessary to struggle with obstacles, and to conciliate a great number of opposite principles of administration. We ought not then to be discouraged, because the course of distributive justice is sometimes interrupted by the privileges devolved to certain provinces; neither ought we to renounce great advantages in administration, because imagination holds out a still greater. Would it not besides, be a ve-



ry important operation, to root out the contraband trade, to lessen the charges of collection, to reduce the price of salt in the provinces where that article is dearest, and to lighten them by that means of a burden of fifteen or eighteen millions of taxes, as I have already explained in the article of the great gabels. It is undoubtedly necessary, in order to attain this end, that an alteration should take place in the established customs of several provinces; and they might also claim their privileges in opposition to this arrangement; but if, as I am going to propose, their resistance is weakened by prudent measures and formalities, and if government, from a consciousness of its moderation, is constant and firm in its resolutions, it cannot be doubted, that such a situation would be totally different from that by which the provinces, if violent means were used, would revolt, from a sentiment of injustice, whilst government itself would be intimidated by its own doubts.

WE certainly cannot avoid requiring from the exempted provinces some alterations in their long established customs; but, at the  
same

same time, this would be an additional motive to prevent the augmentation of their contributions. Thus, it would be prudent to remove the first obstacles, by declaring in the most explicit manner, that the Exchequer does not look for any pecuniary advantages from these new arrangements. I am of opinion, that having first thoroughly digested a general plan, it would be necessary afterwards to enter into a negotiation with those provinces where the states are held, which are included among the exempted and redeemed provinces. Their discussion of the ideas that should be communicated to them, would strengthen the opinion of the sovereign, and prevent his authority from being put in motion before the moment that prudence should appoint. However, not to make a secret of the obstacles, I shall here present various plans of arrangement adapted to Brittany. This is the province of the kingdom in which salt is cheapest, and in which any kind of innovation would cause the greatest alarm; therefore, if we could come to a good understanding on that subject with the states,

this first example would infinitely facilitate the entire execution of the plan of reform.

I AM of opinion that government ought to make them various overtures, and I shall here point out the two principal : The first would effectuate, in the most simple manner, that plan of uniformity which must be sought after; and the other, though a little more complicated, would nevertheless operate less alteration in the actual state of things, would take greater care of the interests of the people, and, for that reason, would deserve to be preferred by government.

THE first, which I shall immediately explain, would be to raise the price of salt in Brittany to the same rate that the king should propose to fix for the districts adjacent to this province; and we have seen in the plan that I sketched for the great gabels, that this price ought to be twenty or twenty-one livres *per Cwt.* This arrangement might be executed by raising the trifling duty which is now paid on all the salt made in the salt marshes for the consumption of  
Britanny,



Britanny, to about eighteen livres *per Cwt.* Greater precautions than those taken at present, would be necessary to assure the payment of this duty, and it would be but reasonable to exempt from it, the quantities destined for the fisheries, and the foreign trade, as it is practiced throughout the kingdom.

THEY might also establish in Britanny, an exclusive administration for the sale of that article, which should be fixed at the rate of twenty livres *per Cwt.* this arrangement would give a more certain knowledge of the real consumption of the province, but it would have the disadvantage of introducing another new institution.

GOVERNMENT ought not to refuse to admit Commissaries appointed by the States, to inspect the management of the duty, and of the exclusive privilege, that they might accurately ascertain the produce of the new tax; and if it was possible to give them the principal management of it, without any danger of negligence on their parts, detrimental to the revenue collected in the  
other

other provinces, there is no sufficient reason to condemn this arrangement. For on this occasion, it is not the increase of the royal prerogative that the Sovereign ought to seek, his real interest consists in the establishment of arrangements of public order, that may be useful to his kingdom.

WHEN the States should be inspired with confidence by the adoption of the most proper forms, Government would still have to inspect carefully, the proposals that would be made for the disposal of the produce of the new tax; for we must not forget, that this revenue ought to be employed to lessen a part of the actual contributions of Brittany.

THE assessment of the salt-duty is never in an exact proportion to the faculties of individuals, because the want of this article does not increase in proportion to the difference of fortunes; this truth will demonstrate to the States, that the produce of the salt-duty in Brittany, ought to be applied to alleviate the charges which immediately fall on the poorer class; and  
here

here is the idea that may be formed of such an arrangement.

THE population of Brittany consists of two millions, two hundred and seventy-six thousand souls. Let us suppose, that the tax being imposed, the consumption is reduced to about fourteen pounds for each individual; \* it results from this calculation, that the annual sales would amount to three hundred and eighteen thousand, and six hundred *Cwt.* and the produce of the new tax being estimated at about sixteen livres *per Cwt.* after deducting all charges, would amount to about 5,100,000 livres.

THE first use which the States ought to make of a part of this new income, undoubtedly should be to abolish personal services, which are so fatiguing, and so oppressive a burden on the poorer class, that if we were to estimate the value of the

\* The consumption of the great gabels was estimated at the rate of thirteen pounds and a sixth, but the average price was supposed to be twenty-five livres *per Cwt.* whereas it would only be twenty livres in Brittany.



work of the men and carts employed, we should find it amounts at present to two or three millions for Brittany alone; and yet it is probable, that if the labour was paid for in money, the sum of one million, two hundred thousand livres with careful management, would be fully sufficient.

I WOULD afterwards have three hundred thousand livres appropriated yearly, to the charitable purpose of giving work to the poor in the dead seasons; this establishment would be very important for them, and would, at the same time, contribute to facilitate the extension of vicinal communications, as a part of the labour should be applied to that useful object.

THERE would still remain a sum of three millions six hundred thousand livres to be disposed of; it might be employed to abolish the poll-tax, which is a very burdensome impost, from the arbitrary form of assessment, and bears almost entirely on the commonalty, the nobility in general, paying but about a thirtieth part of it. If  
the

the entire abolition of the poll-tax is not looked on as a very necessary measure, it might only be lessened two-thirds, and the *fouages* be suppressed: these *fouages* are a small hearth-duty, which resembles the land-tax paid by the other provinces.

If the great charges occasioned in Brittany by the collection of the excise duty, known under the name of *devoirs*, engage the States to prefer the suppression of this tax, government ought not to oppose this measure, because these charges fall also mostly on the poorer sort, and the commonalty in general, owing to the privileges of the nobility; but as the revenue of the lease of the *devoirs* exceeds at present the sum of three millions six hundred thousand livres, the overplus ought to be made up to the King by some other means.

LASTLY, mixed measures might be adopted, and the produce of the salt tax be employed to alleviate the burden of other imposts; but the particulars I have pointed out are a sufficient guide to reflection;

flection; and it must be observed, that the commutation of taxes, of which I have given the idea, would deserve the greatest attention on the part of Brittany itself, even if that province was only to consider its own advantage.

HOWEVER, as the raising the price of salt to twenty livres *per Cwt.* in a province where this article is at present worth only two or three livres, might produce a great agitation, let what would be the the compensation proposed for this tax; it would be convenient to offer another kind of arrangement to the States, and this proposal ought in the second instance to be made to them,

WE must first observe, that Government having in view, the suppression of the contraband trade, it would be of the utmost consequence, not that all the salt consumed by Brittany, should be sold at a price proportionate to that which would be settled for the adjacent generalities; but rather that this proportion should exist, for the remaining quantity that is not wanted  
for



for the consumption of the province, because it is this overplus alone that maintains the smuggling trade.

THEY might, in adopting this principle, limit the right of fabrication, or the exclusive privilege of the sale of salt, to the quantities above the ordinary consumption; and in order to execute this plan, they ought to distribute annually, to the various districts of Brittany, a certain proportion of salt, either at the current price, or even gratuitously; this provision should be distributed by the Mayor and municipal officers in the towns, or by the Syndics of the country parishes, proportionably to the hearths, or individuals, and under permanent regulations that should be agreed to before-hand. There are already several examples of a similar institution in sundry privileged places of the kingdom, and even in a whole province, for it is in this manner that common salt is distributed throughout Franche Comté.

To put a stop to the contraband trade, the quantity distributed ought to be rather  
less

less than the ordinary consumption, and as it would be equally divided among all the inhabitants of Brittany, without any regard to the difference of their faculties, it would necessarily result from such an arrangement, that the consumption of the province would be always greater than the quantities distributed, and on this extraordinary consumption only, the new tax should be collected.

THE King ought to prefer a gratuitous distribution to the districts of Brittany: this indulgence, though trifling in comparison with the very low price of salt in that province, would, nevertheless, be a small compensation to the consumers for the obligation of buying at the rate of twenty livres *per Cwt.* the overplus they might want above the distributed quantity. And as the profits accruing out of this part of the consumption ought to be employed some way or other, in alleviation of the other burdens, it is evident, that the expences of the province would be no more augmented by this plan than by the preceding.

THE

THE distribution might also, without any inconvenience, be rendered a little more abundant for those districts that are farthest from the provinces subject to the gabels, and this slight favour would not obstruct the views of government, but would also be consonant to equity, because these districts being most adjacent to the salt marshes, they seem to have a greater right to a more free enjoyment of a commodity produced so near them.

It will undoubtedly be remarked, that if the new tax on salt in Brittany is only collected on the consumption of the quantities that exceed the stated distribution, the produce of the tax will be very much reduced, and the other contributions of the province can no longer be lessened in the proportion I have mentioned. This is very true; but then, the actual state of things will be much less altered. However, there is sufficient reason to presume, that there would remain, a sum equal to the expences of the highways, and to the abolishment of personal services; and then the people would still be gainers by these arrangements.



THERE is one general objection, which Brittany, and the other privileged provinces might start; it is, that no new tax on salt could ever be so modified as to be exactly balanced by an alleviation of their other burdens, equivalent to the produce of such new tax; because, as this produce would necessarily be in proportion to the consumption, after the establishment of the tax, the privileged provinces would by no means be indemnified for the obligation of consuming a less quantity of salt, on account of its high price. This objection would have much less force, if it was resolved to make the distribution to the various districts either gratuitously, or at the actual price; as these distributions ought however to be something less than the ordinary consumption, the objection, strictly speaking, would still exist, but in a much less degree. The provinces of the great gabels would, as I have already observed, be in an entirely different position, because the reduction of the price would increase their consumption; but these differences are what would, at least in one respect, re-establish an equality between the various provinces.

ALL

ALL the ideas relative to Brittany, that I have just explained, were to be the basis of an instructive memorial; and I intended to propose to the king to communicate it to the states, at the first assembly which should have been held after the signing the preliminaries of peace. This is a necessary measure, in order to open a conference on the subject: I am of opinion that it would have been requisite to have annexed to this memorial an instruction for the king's commissaries, which instruction they should have been authorised to communicate to the states: for the more apt men are to conceive fears, or suspicions, the more open and frank it is necessary to shew ourselves; it is by suffering the imagination to go astray, that difficulties are created, and they are perpetuated by deceit.

I SHALL now endeavour to give an idea of this instruction, nearly as I had conceived it. I necessarily adapted it to the spirit of the administration of the finances of that time, and it must not be forgotten, that this spirit consisted in great frankness, and a kind of security founded on the impres-

sion, that a simple demonstration of reasonable views, and a serious research after the public good, ought to produce. Neither must it be forgotten, that the nation seemed to confide in that manner of directing its affairs. The great care that had been taken of its interests, and a constant adherence to every engagement, had given considerable weight in the public opinion, to all the promises of the administration of the finances; fortunate and powerful means to give them consistency, and to divest ministerial language of its usual dissimulation and frivolity! It would be out of my power to give advice applicable to any other kind of administration; if ever, therefore, one should be appointed, which does not conform to the principles I have just indicated, it will undoubtedly become necessary to explain the will of the sovereign in another manner, or perhaps not to undertake any operation that may require the support of the real confidence of the nation.



PLAN OF INSTRUCTION FOR THE KING'S COM-  
MISSARIES DEPUTED TO THE STATES OF BRI-  
TANNY.

“ The King having restored the blessings  
“ of peace to his people, has nothing more  
“ at heart, than to cause them to enjoy  
“ all the advantages that a tranquil admi-  
“ nistration is capable of procuring. His  
“ majesty having attentively considered the  
“ most important branches of public order,  
“ had long since taken particular notice of  
“ the evils attached to the legislation of  
“ the gabels, and having caused an exact  
“ and circumstantial account of the assess-  
“ ment of that tax in his kingdom to be  
“ presented to him, he could not help be-  
“ ing greatly hurt at the sight of all the  
“ evils that are the unavoidable conse-  
“ quence of the immense diversity in the  
“ price of salt. To render this diversity  
“ more striking, his Majesty has caused an  
“ exact statement to be made of it, and he  
“ has ordered it to be sent to his commis-  
“ saries deputed to the states. His Mini-  
“ ster of the finances sends them also, by  
“ his orders, a statement of the quantity of  
D 3 “ seizures

“ seifures occasioned by the contraband  
 “ trade of falt; he has it likewise in charge  
 “ to transmit them an account of the num-  
 “ ber of persons seized yearly as smugglers  
 “ on the frontiers of Britanny\*, and of  
 “ the

\* It appears from the examinations made, in consequence of the orders I had given by consent of the king, that the falt contraband trade occasioned on an annual average throughout the kingdom,

3,700 seifures within doors.

It appears also, that there have been arrested yearly, on the highways, and in other places; and more especially in the directorships of Laval and Angers, on the frontiers of Britanny,

2,300 men.

1,800 women.

6,600 children.

1,100 horses.

50 wheel carriages.

But it is right to observe, that the greatest part of the women and children who are on this list, were released in a short time, as their punishment is limited, in common cases, to confiscation, and a short detention: but as these women and children return to their former habits, it appears that the same individuals are stopped and released several times in the same year.

THE number of men sent yearly to the gallies for smuggling falt and tobacco, is above three hundred;  
 and

“ the number of guards and revenue offi-  
 “ cers annually paid to watch this single  
 “ branch of the contraband trade. Lastly,  
 “ His Majesty has also thought fit to send  
 “ to his commissaries, a comparative state-  
 “ ment of the sales of salt in those parts of  
 “ his kingdom that are adjacent to Britan-  
 “ ny, and of the consumption of that ar-  
 “ ticle in the other districts of the great  
 “ gabels.

“ THE King authorises his commissaries  
 “ to communicate to the states these various  
 “ informations, that the members of that  
 “ assembly may be made acquainted, in the  
 “ clearest manner, with the calamities oc-  
 “ casioned in the kingdom by the variety  
 “ in the price of salt, with the melanco-  
 “ ly punishments that are its consequence,  
 “ and the yearly prejudice done to the  
 “ king's revenue by the contraband trade  
 “ exercised on the frontiers of Brittany a-  
 “ lone. His Majesty is peculiarly anxious

and the usual number of prisoners is from seventeen to eighteen hundred.

THIS is about one-third of the galley slaves.



“ to convince the states of this province,  
“ that it is from the absolute necessity of  
“ remedying, in an efficacious manner, a-  
“ buses grown intolerable, that he has been  
“ determined to take a serious part in this  
“ important object,

— UNDOUBTEDLY, his Majesty would have  
“ given the preference to the measure of  
“ granting to the rest of his kingdom, the  
“ same advantages as Brittany enjoys, as  
“ being the most proper means of redres-  
“ sing the evils that have so sensibly affect-  
“ ed him; but that general exemption  
“ would deprive the king of a revenue,  
“ which amounts at present to near sixty  
“ millions; and at the same time, that the  
“ state of his finances renders it absolutely  
“ impossible for him to suffer such a dimi-  
“ nution, he is equally convinced, that it  
“ would almost be impossible to supply an  
“ equivalent sum by new taxes; more es-  
“ pecially, if these taxes were to be only  
“ supported by the provinces subject to the  
“ gabels, where the imposts on landed  
“ property are already carried to a very  
“ great height. This substitution would,

“ more especially, bear very heavy on the  
“ provinces of the great gabels, which  
“ compose only one-third of the kingdom,  
“ and where the tax on salt brings in a re-  
“ venue of forty millions to the King. His  
“ Majesty farther considers, that if by the  
“ adoption of new regulations, it becomes  
“ unnecessary any longer to have recourse  
“ to the numerous precautions that are  
“ at present requisite to curb the contra-  
“ band trade, the collection of the tax on  
“ salt would be attended with so little ex-  
“ pence, that it would be very imprudent  
“ for the King to give up a very consider-  
“ able branch of his revenue, but which  
“ would then be collected in a manner im-  
“ perceptible to the contributaries, and  
“ without occasioning an exertion of the  
“ constraints and seizures that are the inse-  
“ parable consequence of the collection of  
“ the land-tax, even in the provinces where  
“ that impost is assessed on positive prin-  
“ ciples.

BUT whilst his Majesty interests himself  
in the alleviations that are due to those ge-  
“ neralities, which being subjected to every  
“ one

“ one of the imposts, are necessarily the  
“ most burdened, he is desirous also to ref-  
“ pect the privileges that some of his pro-  
“ vinces, and the States of Brittany in par-  
“ ticular, enjoy. And if the States can,  
“ without any real prejudice to themselves,  
“ concur with his Majesty in the important  
“ end, he proposes to himself, he confi-  
“ dently expects from their wisdom, their  
“ patriotism, and their loyalty, that they  
“ will take delight in seconding his benefi-  
“ cent views.

“ THE King has taken care to be in-  
“ formed of the diverse arrangements that  
“ may put an end to the contraband trade,  
“ and to all its consequent calamities, with-  
“ out prejudice to his province of Britan-  
“ ny. His Majesty has ordered that all  
“ these ideas should be explained in a  
“ memorial, which has been transmitted  
“ to his commissaries, charging them at  
“ the same time, to communicate it to  
“ the States. The King has no longer  
“ the least doubt of the absolute necessi-  
“ ty of making some kind of alteration in  
“ the actual state of things ; but before he



“ determines on the choice of the most  
“ proper means to execute his views, he  
“ desires to be enlightened by the obser-  
“ vations of the States of Brittany. This  
“ confidence on the part of his Majesty,  
“ his circumspection in a transaction to  
“ which he is led by the most powerful  
“ motives, and his anxious wish to be  
“ able to conciliate the peculiar conveni-  
“ ences of Brittany, with the general in-  
“ terests of his kingdom; all these senti-  
“ ments, of which his Majesty gives the  
“ most unequivocal proofs to the States,  
“ will undoubtedly excite their gratitude  
“ and their sensibility. As Brittany en-  
“ joys an immunity for the commerce of  
“ salt, which leaves it nothing to desire on  
“ that head, it is only by reasonable com-  
“ pensations that it can be indemnified for  
“ an alteration on that object. His Ma-  
“ jesty is even very conscious that the States  
“ cannot find themselves interested, by a  
“ mere calculation, in the general views of  
“ reform, in which he is earnestly en-  
“ gaged, notwithstanding that calculation  
“ is limited to the principles of the strictest  
“ justice, and to the careful research of  
“ the

“ the mildest modifications, and the most  
“ adapted to the actual state of things.  
“ But can they be insensible to the evils  
“ of which they are eye witnesses? Can  
“ they do otherwise than wish that an end  
“ may be put to that contraband trade,  
“ which unceasingly seduces a part of the  
“ inhabitants of Brittany, from those oc-  
“ cupations that are the source of real  
“ riches, and makes them abandon the  
“ certain produce of an honest industry,  
“ for the hazardous profits of a criminal  
“ traffic? Can it be possible for the States  
“ not to set an infinite value on the de-  
“ struction of that school of depravity, in  
“ which young people learn from their  
“ infancy, to shake off the yoke of their  
“ duty, and to make a jest of those prin-  
“ ciples, which are the firmest support of  
“ public order.

LASTLY, if Brittany, which is alrea-  
“ dy favoured by its constitutional privi-  
“ leges, cannot really participate in the in-  
“ dulgence which his Majesty proposes to  
“ shew to those provinces that are at present  
“ charged with too heavy a gabel-duty, it  
“ will

“ will not render the States indifferent to  
“ the beneficent views of his Majesty ; and  
“ they will rather be sensible, that as the  
“ various parts of the kingdom enjoy in  
“ common all the civil and political ad-  
“ vantages, which are the result of the  
“ prosperity of the State, it can never be  
“ just or prudent in them, to consider  
“ themselves as a detached party in the  
“ discussion of their interests: his Majesty,  
“ therefore, convinced of the generosity  
“ of the sentiments of the States, will ac-  
“ quaint the Commissaries appointed by  
“ them, with his general views on the  
“ uniformity of the price of salt, and the  
“ lessening of the gabel-duties in the pro-  
“ vinces where that tax is carried to an  
“ excessive height.

“ If it should so happen, that the States  
“ should consider the absolute and rigo-  
“ rous maintenance of the present immu-  
“ nity on salt in Brittany, as an essential  
“ condition of the constitutive laws of the  
“ province, the King’s commissaries may  
“ easily convince them, that the formal-  
“ ties observed by his Majesty in the pre-  
“ sent



“ sent procedure, being a proof of his con-  
“ fidence, no alteration that should result  
“ from the present mode of negotiating  
“ with them, can be prejudicial to the  
“ privileges of Brittany; but that they  
“ would rather, if possible, acquire fresh  
“ strength from their being rendered con-  
“ sonant to the general good of the king-  
“ dom. The King gives himself up with  
“ confidence to the hope of seeing a re-  
“ medy applied, under his reign, to a  
“ disorder in administration, the unhappy  
“ consequences of which are known to  
“ him. The satisfaction he feels would  
“ not be pure, if he did not experience on  
“ the part of the States of Brittany, that  
“ zeal and earnestness, which ought to in-  
“ spire the principal communities of his  
“ kingdom, on the view of plans dictated  
“ by a regard for the public good;  
“ however, the King has not the least  
“ doubt but the States of Brittany, struck  
“ with the reasonableness of his motives,  
“ will be very eager to second views so  
“ worthy of their regard, and which con-  
“ cern at once the morals, the public or-  
“ der,

“ der, and the general good of the  
“ State.”

SUCH is nearly the idea that I am able to give of the instruction that was to be sent with a memorial in which the various propofals that I have given an account of, were to be explained.

I do not know whether I am mistaken, but it appears to me, that fuch a free disclosure of his wishes, on the part of the King, or any other propofal accompanied with fo much opennefs and fincerity, would produce an efficacious impreffion: for it is when men are affembled together that they offer the leaft refiftance to the force of great and honeft ideas; then, the firft emotions of their minds influence their opinions, in the confideration of thofe affairs in which ideas of morality are joined to the calculations of felf-interest, thefe firft emotions are always the pureft.

It is perhaps doubtful, whether, inftead of explaining to the States of Britanny the views of the king without referve, it would  
not

not be more prudent to be satisfied with having commissaries appointed by the States, who should be charged to enter into a conference with the king's ministers, on the alterations which the actual state of the gabels in the kingdom might generally require.

I own I cannot see any sufficiently powerful motives intirely to reject this method ; but I must observe, that in affairs of general concern, and on which the public opinion, is rapidly formed, very little advantage is derived from that of a few private individuals : from the moment they are appointed, the fear of being thought devoted to the minister possesses them, and the slightest report to their disadvantage is sufficient to render them suspected. This would not be the case with the commissaries that should be appointed, after the king had communicated to the states his various views ; when there should be no longer any ground for being alarmed, men's opinions would at least be divided, and these commissaries would then dare to follow their own sentiments, and not be afraid to give a full explanation of their motives.

THE



THE king having always had reason to be satisfied with the zeal and the generous and patriotic sentiments of the states of the province of Artois, and experience having shewn that they are guided by a spirit of prudence and reflection, I should advise that the same proposals be made to them. The price of salt is in the province of Artois, eight livres *per Cwt.*; the intended alterations would therefore be less considerable than in Brittany, and the means of making this arrangement more easy.

THESE first communications made either to the states of Brittany, or to those of Artois and Flanders, would certainly throw a great light on the choice to be made of the most convenient measures to accomplish the beneficent views of the king without disturbances; and as the rest of the kingdom, which is deeply interested in the execution of so salutary a plan, would concur to its success, by the strength of its opinion, government would, on its very outset, be encouraged to proceed, and the reform of the gabels would no longer to appear to be a formidable enterprise. The power of reason is

fuch, that those who govern must have very little prudence or courage, not to be able to make it conquer every obstacle; and if we take notice of all those consequential errors, which authority commits in France, and which are so slightly passed over, we must only impute to indifference, the pusillanimity that has been often manifested when the object was a reform pointed out by common sense, and earnestly demanded for the general good.

PROVINCES REDEEMED FROM THE GABELS.

As the arrangements that might have been made for Brittany and Artois, with the consent of the states, would necessarily have thrown a great light on the properest means to accomplish the general views of government, no determined plan for that part of the kingdom that is redeemed from the gabels ought to have been fixed on, before that epocha; but the fundamental principle would have been the same for all the privileged provinces; namely, that the produce of the new tax necessary to raise the price of salt to twenty livres *per Cwt.* ought to

to be employed to the alleviation of these provinces ; and the abolishment of personal service ought always to be the first operation in the execution of this plan.

THE consumption of salt in the redeemed provinces being already subjected to a pretty heavy fabrication-duty, under the denomination of *convoy and transport on the river Charente*, the price of that article is proportionate thereto ; the general increase of the tax to twenty livres *per Cwt.* would not therefore be so great in these provinces as in Brittany. It may also be observed, that that part of the kingdom which is exempted from the tax on salt, in consequence of having redeemed itself from it, would have so much the less reason to complain of any innovation whatever, as the sovereign, for the good of the state, might certainly require of them a much less sacrifice, than that which was made to their particular interest, at the time when they were exempted from the general impost of the gabels, by paying an instantaneous contribution. But their present situation would scarcely be changed, if they were to adopt the second



plan of reform, which I explained when I was upon the subject of Brittany, because the tax would only bear on the overplus of the ordinary consumption, and its produce would enable government to distribute gratuitously, or at least, at lower rates than the actual price, a quantity nearly equal to the common consumption, which should be distributed to each parish.

THE redeemed provinces contain only a few small ones, where the states assemble; it is therefore principally the parliaments, and the courts of aids, that ought to be convinced of the justice and the importance of the new arrangements: and no modification, no precaution whatever, ought to be refused, that might be required for the perfect security of the redeemed provinces; and it would undoubtedly be indispensable, to give all necessary sanction to the engagements made by the king, to secure to these provinces the conservation of their privileges.

SOME persons perhaps will say upon this:  
“ So much care not to offend, and so many  
“ ny

“ ny conciliatory measures taken with the  
“ States and the parliaments, serve only to  
“ degrade authority: the king must attend  
“ to the reports of his ministers, be well  
“ convinced of what is properest for the  
“ good of the State; and then give his or-  
“ ders, and enforce obedience.” These  
general and absolute principles are almost al-  
ways a source of errors; there are cases un-  
doubtedly, and they are the most numerous,  
in which the line of authority is so clearly  
traced, that it must carefully beware of  
even the appearance of doubt and hesitation;  
but there are also some occasions, in which  
prudence and the nature of things demand a  
kind of concord between public opinion and  
the will of the sovereign; and then it is  
that government ought to think itself ve-  
ry fortunate if it is able to disperse alarms  
and groundless suspicions, by rendering  
those respectable bodies that have an influ-  
ence over the public confidence, partakers  
of its ideas, and its designs. Authority ought  
undoubtedly to be displayed in support of  
reason; but the ministers who should be  
most certain of the usefulness of their views,  
ought still carefully to avoid acts of vio-  
lence

lence in their execution; for despotic forms being what are most readily conceived and imitated in administration, there would be great reason to fear that those measures for which a precedent had been once given, would at other times be employed to establish errors, or false systems, or perhaps even arbitrary and tyrannical ideas.

I THEREFORE believe, that a moderate exercise of power, is the peculiar characteristic of a prudent and paternal administration. Such an administration will not refuse, on every great change or important innovation, to be solicitous about the means of conciliation, and the temperaments best adapted to men and circumstances. It will not be satisfied with commanding, it will also desire to guide public opinion, and to enlighten men's minds, in order to lessen the necessity of force and constraint. It will make allowances for the effects of passion and of ignorance, and will not disdain to shew them some indulgence. In short, even moderating its own zeal for the public good, and its too great desire of renown, it will trust to time, and not attempt



tempt to sow and to reap in the same day. I will even assert, and this observation deserves to be noticed; that ministers, who in public affairs are guided solely by authority, limit by that means, the influence of the Sovereign; for whilst they disdain to prepare men's minds, and to look for their concurrence; and whilst they consider the ministerial office, with respect to every plan of administration, as the symbol of and vested with the monarchial power, they will, unknown to any one, renounce all useful designs, as soon as they find that authority alone is not sufficient for their execution, and by thus restraining the will of the Sovereign to the narrow circle of common and particular objects, they will themselves conceive, and inspire others, with an imperfect idea of the grandeur and power of the Monarch.

It was from a conviction of these principles that I looked to the extension of the provincial administrations for great support in the execution of the reform of the gabels; but the obstacles that this plan has

met with, ought not to prevent the execution of the other improvements I prepared, and which I have here explained. The public good is like an extensive plain, which must be defended from post to post, and if the means should prove deficient in the hands of the ministers of the present day, which however is not to be feared, if the King's intentions are seconded, the next generation ought to enter the lists; there can exist no prescription for useful ideas, fortitude may succeed dejection, knowledge ignorance, and an ardent zeal for the public good, to the lethargy of indifference.

#### PROVINCES OF THE LITTLE GABELS.

THERE would not be any important alterations to make in the little gabels collectively viewed, in order to establish a rate for the sale of salt, which should prevent every species of contraband: the redeemed provinces are those which smuggle the greatest quantities of that article, and as we have seen that the price would there be raised to twenty livres *per Cwt.* it would be sufficient to establish a proportionate  
rate

rate in the parts of the provinces of the little gabels, that are adjacent to the redeemed, and to increase it a little, in proportion as they are at a greater distance from the frontiers; it might also be augmented still more in the towns, conformably to what has already been pointed out for the great gabels. The common result of the sales would also be twenty-five livres *per Cwt.* and as the medium price of salt in the little gabels is at present thirty-three livres ten sous, the decrease would be eight livres ten sous *per Cwt.* The sales amount in this part of the kingdom, to five hundred and forty thousand *Cwt.* so that the diminution of the produce would be about four million five hundred thousand livres.

THE consumption is at present eleven pounds three quarters for each individual; and if we estimate it as we have done for the great gabels, at thirteen pounds one-sixth, its augmentation will be of one pound five-twelfths for each individual.

THIS estimated increase of the consumption will appear moderate, not so much on  
account



account of the reduction of the price, as of the effect which must be produced by the destruction of the contraband trade, both of that which is carried on by the redeemed provinces, and of that which is occasioned by the difference of the prices within the districts of the little gabels.

BE this as it may, this increase of consumption of one pound five-twelfths for each individual, on a population of four millions six hundred thousand souls, will yield an augmentation of sixty-five thousand *Cwt.* and its produce in money will be one million, six hundred thousand livres, at the rate of twenty-five livres *per Cwt.*

THIS sum deducted from four millions five hundred thousand livres will reduce the loss sustained by the revenue, to two millions nine hundred thousand livres ; an object too inconsiderable to occasion much concern about the means of replacing it.

NEITHER would there be any great difficulties in the internal arrangement of  
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the little gabels : the price of salt is somewhat different in some provinces ; but the disparities that might occasion any abuses, would be the easier corrected in each province, from the principles that should be adopted to equalize that price in all the larger subdivisions of the gabels. Thus, supposing it necessary, in order to establish an uniform regulation, that the price of salt should be raised to twenty-five livres, in a province where the current price is only twenty, a proportionate diminution ought to be made on the taxes ; and the inverse arrangement ought to take place, in a province, where the price is thirty livres, by reducing it to twenty-five. It would appear rather too minute to give a recapitulation of all these particulars, I shall therefore only observe, that an invariable assessment of the land-tax in each generality, will give great facilities to the execution of all the equalizing plans I have pointed out. In fact, if government had formerly declared, that upon raising the price of salt five livres in any generality, the land-tax would be lessened in proportion, very little credit would have been given

given to this declaration, because it was known that the yearly rate of the land-tax depended on the will of the council, interpreted by the minister of the finances. But at present that this tax cannot be augmented without the promulgation of a law registered in the supreme courts, its proportion is fixed on a permanent basis, as positive as that of any other contribution. Thus it is that frankness and integrity will almost always smooth the paths of administration; it is diffidence and obscurity alone, that raise obstacles to the transacting of public affairs; guide the steps of men, inspire them with confidence, and be faithful to your engagements, and the opinions of the public will become your support, and your firmest reliance.

It must have been observed, that I do not propose that the provinces of the little gabels should be benefited by any part of the savings that would be produced by an equality in the price of salt. I allot the whole of the savings to the alleviation of the burdens of the provinces of the  
great



great gabels, because it is both equitable and prudent to lessen the disparity between the provinces, when it can be done, without infringing the privileges of any one.

THIS saving of charges, according to my estimation, will appear very small; this is therefore the place to give some informations on this subject. The principal oeconomy can only consist in the suppression of the land-waiters and officers appointed to prevent the smuggling from one province to another, occasioned by the disparity in the price of salt, and the expence of this branch of the revenue officers cannot be estimated at two millions\*:

It

\* The whole corps of brigades appointed to prevent the contraband trade, is at present composed, as I have already mentioned, of upwards of twenty-three thousand men.

The expence must be eight millions three or four hundred thousand livres; but these brigades are employed both to guard the frontiers of the kingdom against the foreign smugglers, and against that contraband trade of salt, tobacco, and other merchandises liable to toll-duties, which is carried on between the provinces

It is therefore, under the supposition that some diminutions are made on the other charges of administration at Paris and in the provinces, that I estimated the totality of the savings at about three millions; and I even doubt, whether they rise so high. An objection may however be made to this: it may be said, the plan of reform is imperfect, and for that reason, the savings are not more considerable; for if the commerce of salt was entirely free in all the provinces now subject to the gabels, and if they were satisfied with levying a duty on that article, on its extraction at the salt marshes, every expence for purchase, transport, housing, and measuring, and all the salaries of the directors, receivers and comptrollers of the gabels, would be entirely saved, or at least, the charges would be limited to the inspection of the salt marshes, to the salaries of those appointed for the collection of the duty, and for the preven-

provinces. It must therefore be understood, that the uniformity in the price of salt will only occasion a partial saving in the charges of prevention; but it would be greater if the other internal disparities on tobacco and transport duties were also abolished.

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tion of smuggling on the frontiers; which last charge is already necessary for tobacco and other foreign merchandises liable to entering duties.

THESE observations, at first sight appear to be very just; in fact, the totality of the charges, on a consumption of one million seven hundred thousand *Cwt.* in the provinces both of the great and little gabels, cannot be less than twelve millions livres; \* let it be granted that they will not exceed two millions, if the administration of the gabels collected only a duty on the extraction at the salt marshes; the difference in the charges will be less by ten millions.

THE answer is very simple; this diminution of charges, or an equivalent in-

\* Seven million six hundred and fifty thousand livres for purchase, commission, measurement, transport and freight, at the rate of four livres ten sous *per Cwt.*

About four million four hundred thousand livres, for the other expences of management.

crease



crease of the taxes would be equally onerous to the people: for the price of salt would be increased to the consumers, by the charges of purchase, commission, transport, freight, and the benefits made by the traders: we are therefore to examine whether these charges would amount collectively to the sum of ten millions, which we have given as the result of the savings that might be made by totally renouncing the exclusive sale of that article.

THE price of salt in the marshes of the ocean and the Mediterranean, the commission on the purchase, the charges for measuring and stowing in the ships, the freight and land transport, cost the Farmers-General altogether, about four livres ten sous *per Cwt.* \* I doubt whether the most expert merchants could make any sensi-

\* There was a reduction made in the charges of transport in the last leases made under my administration, and this reduction was due to the suppression of patronage, and to the liberty that was granted to the Farmers-General, of choosing among the contractors worthy of confidence, those who should offer the most favourable conditions.

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ble savings on the totality of these charges ; for it must be remembered, that the salt made on the coasts of the ocean must be transported from the salt marshes of Saintonge, to the very furthestmost extremities of Champagne ; and those of the Mediterranean, from Lower Languedoc, as far as Maconnois and the highlands of Dauphiné.

Now, if we add only one livre ten sous *per Cwt.* to these first charges, both for the other expences and the profit of the merchants, the price will be six livres, and it will amount to ten millions, two hundred thousand livres, on one million, seven hundred thousand *Cwt.*

Thus the savings which the King would make by commuting the gabel-duty into a tax payable on the fabrication at the salt marshes, would be an additional charge to the people ; and if the Sovereign lessened the duty in proportion to these savings, his revenue would remain the same.

THE profit of the merchants, which I have estimated at one livre ten sous *per Cwt.*

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would

would most likely be greater; for it must not be forgotten, that the advances made by those who should buy at the salt marshes, would not consist alone in the price, and in the expences of freight and transport of salt; there would be also added, the duty imposed by the king on the extraction from the salt marshes: we must also observe, that the waste, which is but a trifling object for the General-Farm, because they include it in the estimate of the first cost of the article, and in the charges of transport, would become a considerable one for the merchants, from the heavy duty they would pay: in short, it is impossible to foresee what an instantaneous rise speculations and monopolies would sometimes produce. This is not experienced, it is true, in the free and redeemed provinces, which include above one third of the kingdom, and where the commerce of salt is open to every one; but these provinces are for the most part situated near the salt marshes, and all the speculations of smugglers tend towards the provinces of the gabels: and the quantities that are yearly reserved for the General-Farm hinder too great an exportation from taking place.

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place. But if the commerce of salt was free throughout the kingdom, and if the proprietors of the salt marshes had it in their power to favour the speculators, it would be difficult to set bounds to their cupidity. It must be remarked, that the whole quantity necessary for one year's consumption of the kingdom, might be purchased for about one million, five hundred thousand livres, and the annals of commerce offer precedents of monopolies that required ten times that sum.

SHALL it be said, to combat these observations, that liberty indemnifies for all, and that we must not regret the advantages that are enjoyed by commerce? but such an opinion is founded solely on the importance of certain words: commerce is useful to a state, when its intercourses with foreigners promotes the interests of the nation, and when it watches over the wants of one part of the kingdom, to pour speedily into it, the overplus of another: now, as these are its ordinary functions, it is become a general idea that the profits of commerce are strictly connected with the prosperity of the state;

and this idea hinders our attending to the various exceptions to this principle. However, without deviating from the subject I am upon at present, it is clear, that the purchase of salt at the salt marshes, and the retail-sale of this commodity in the interior of the kingdom requiring no peculiar capacity, it is indifferent to the nation, whether the emoluments are gained by merchants, or by public men, who are nevertheless citizens of the state: and all that interests the consumer is, that these emoluments be not too high, and that they may purchase the commodity at the most moderate price, exclusive of the impost, and without being deceived in the weight, the measure, and the quality.

WE must lastly observe, that the collection of the duty upon salt, on its fabrication at the salt marshes, and the abolishment of the exclusive privilege, would substitute a numerous competition of purchasers in the place of the operations of a single administration: this competition would perhaps imperceptibly raise the price to such a degree, as would amount to a prohibition on the exterior

rior commerce of that commodity. Generally speaking, I do not believe the collection of the king's revenue on salt sold in an exclusive, but regular manner, is more burdensome to the people, than the collection of a proportionate impost levied at the salt marshes; neither do I believe, that the difference between these two methods is sufficiently important to justify the rejection of the most simple form, if the arrangements of administration for the distribution of salt in the greatest part of the kingdom did not exist, or had not been perfected by time. I should then point out as inconveniences of these arrangements, the effect of opinion which always results from every increase of formalities in the fiscal administration, the ideas of usurpation which are joined to the estimation made of its benefits, and the impression produced by the trifling privileges enjoyed by the revenue officers of a royal administration, which privileges, though infinitely reduced at present, and very inconsiderable collectively taken, nevertheless keep up a spirit of jealousy.



HOWEVER, in the midst of these various considerations, which I offer with the strictest impartiality, there occurs a reflection, which I believe merits our attention, namely, that it would not be prudent to abolish all the interior management of the gabels, without having seen what success the new arrangements taken for the free and redeemed provinces might have, even supposing that it is proposed to establish a perfect freedom for the commerce of salt throughout the kingdom. The exclusive sale not only shews to what pitch the smuggling trade is carried, but also indicates in what places; and the above precaution would undoubtedly be necessary until the consequences of a first important innovation were well ascertained. This is the proper place to point out a transitory, but very great difficulty, which is inseparable from every system of reform, *viz.* that as soon as the speculators should foresee the moment when the commerce of salt would be made more free, they would lay in great provisions, bought in the free and redeemed provinces, and spread them through all the rest of the kingdom, at the time when the precautions that  
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are now observed should no longer exist. And as these purchases on their part would have been made before the establishment of any duty on the fabrication at the salt marshes, the king's revenue might experience a great diminution, during the first year of the reform. This transitory inconvenience could only be remedied by a timely laying in a sufficient provision, on the king's account, to render the speculations more difficult; some other precautions should be necessarily joined to this, but it would be needful to take previous measures with the States of Brittany: and the inconveniencies that are unavoidable in every transition from one constitution to another, would be much more considerable, if they were to abolish at the same time the exclusive privilege of sale, that is at present established in the provinces of the gabels. Be this as it may; whether the destruction of the contraband trade would be the consequence of the general liberty of the commerce of salt, or of the uniformity of the price of that commodity, by either of the arrangements which I have indicated, the reform the most essential to public order, will nevertheless be accom-

plished. And as the fundamental principles that I have laid down, either for conciliatory measures with the privileged provinces, or for their indemnity, are equally applicable to the different systems, I shall not make calculations for every hypothesis that might be advanced, and the greatest part of which could be no more than a simple modification of the various ideas that I have given. It may already be thought that I have launched too far into particulars: but how could general or superficial ideas alone be of any utility on such a subject: I am aware, that even the most necessary discussion will often disgust the majority of readers, if it requires any attention; and that it is then left to the critics, whose patience is longer kept up, because they think themselves indemnified, whenever they can discover an error, an omission, or an object of censure; I shall even observe on this occasion, that the more a subject is simplified by order and regularity, the easier it is for them to make those discoveries; so that very often it is to our disadvantage to take so much pains to give a clear idea of our meaning: but this  
is



is not the case when we have it in view to propagate the knowledge of useful truths.

PROVINCES OF THE SALT PITS, AND OF QUART-  
BOUILLON.

THE average price of salt in the provinces of the salt pits, always proportionate to the produce of the general sales, and of the retailed quantities, is at present twenty-one livres *per Cwt.* but there are great differences in the various provinces: thus, if they were all to be included in the plan of general uniformity, there would be a replacement to be made by some other tax in Lorraine, and the three Bishopricks, where the actual price of salt would be lessened, and on the other part, there would be compensations to be granted to Alsace and Franche-comté.

THE modification to be applied to this last province would be infinitely simple: a certain quantity of salt is at present distributed among the several districts at the rate of ten livres *per Cwt.* and the overplus, beyond the consumption, was sold by the-Ge-  
neral

neral-Farm at fifteen livres *per Cwt.* before the new addition of a twentieth, and very probably at about sixteen livres, since that time. We may then observe, that it would suffice to reduce, in a reasonable proportion, the price of the quantities distributed to the districts, and to raise the overplus to twenty-five livres, to establish an equality with the other provinces subject to the gabels. It would be necessary to found the Parliament of Franche-comté on these various arrangements, and demonstrate in the most evident manner, that the king, far from desiring to be the gainer by such alterations, would even consent to a diminution of his revenue, to establish an universal regulation, which essentially interests his justice, and the general views of administration.

AN arrangement nearly similar to that for Franche-Comté, might be introduced in Alsace, and as this province is more favoured at present than the other, they might distribute gratuitously, a certain determined quantity of salt, that no alteration might be made in its situation.

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THE same arguments would be applicable to the county of *quart-bouillon* in Normandy : and lastly, there would be no alteration to make in what is practised in several free places, situated in the midst of the great and little gabels, as there is a certain quantity of salt distributed in them, in proportion to the number of inhabitants.

I PASS slightly over these trifling informations, that this part of my work may not be too much lengthened; besides, the same principles, and the same basis of calculation are every where applied to similar objects.

I SHALL however conclude this subject, by one general observation, which is, that the inequality in the price of salt in the kingdom is so consecrated by length of time, and so diversified, that we must not expect to attain universal improvement, and more especially to reach perfection without some inconveniencies, and transitory obstacles: however, it is so desirable a benefit, and so plainly pointed out by the  
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the simple light of reason, that it will perhaps, some day or other, be taken kindly of me, that I have endeavoured to smoothe the path of administration, have dared to draw the line through that labyrinth of laws and customs, in which it is so easy to be bewildered, and in the midst of that conflict of various interests, which are so easily wounded even with the most pure intentions. But of what consequence to me is the good opinion, or the gratitude I may be entitled to ! what a trifling consideration, in comparison of the great object in which I would interest every heart, and every mind ! We have long enough lived under very impolitic and barbarous financial laws ; thousands of our fellow-creatures have been long enough exposed to the continual incitements of cupidity ; the prisons and the galleys have been long enough filled with wretches, whose first knowledge of the fault they have committed is communicated to them by the punishments inflicted on them ; and one class of subjects has been long enough warring against another ! Alas ! those who are devoted from the cradle to wretchedness, suffer too much already

already to be also exposed to dangers to which neither art nor subtilty can make any addition, and which seem to be so many snares laid for that class of men, who are not enlightened by education, and whose every action is done without reflecting, because their exigencies render them every day anxious about the next. No, no, temptations ought not to be held out to them; but rather a desire to work ought to be inspired in them, by the expectation of an adequate reward; they ought rather to be encouraged to embrace those honest means of maintenance, which leave to conscience its purity, and to the soul its consolatory hopes.

SUCH ought to be the cares and obligations of governments; such is the tutelage you owe to your subjects, Ye, who hold the reins of power and authority, who dictate the laws of society: Ye, whose duty and noble functions are to maintain morality and public order, and to defend the weak. Of what worth can dazzling pageantry, transient parasites, and deceitful adulations be, if seriously compared to those

those noble employments! they are at most but the shadow of greatness. Greatness itself consists in the power of doing good to twenty millions of men, and in the daily practice of that glorious and affecting privilege.

CHAP.



## C H A P. II.

## OF THE TAX UPON TOBACCO.

**I**T was in the year one thousand six hundred and twenty-nine, that a tax upon tobacco was imposed for the first time; and this tax was originally but a simple duty on the importation, The sale of tobacco was not rendered exclusive till one thousand six hundred and seventy-four, and this branch of the revenue which was farmed out for five hundred thousand livres in the first lease, brings in at present nearly thirty millions to the King.

**A**LL the kingdom is subjected to the tax upon tobacco, excepting Flanders, Artois, Hainault, Cambresis, Franche-Comte, Alsace, the district of Gex, the town and territory

territory of Bayonne, and some particular places in the generality of Metz.

THE General-Farm sells at present above fifteen million pounds, about a twelfth part of which is retailed in smoaking tobacco; and as the number of inhabitants in the generalities where the exclusive privilege of tobacco is in force, amounts to about twenty-two millions of souls, the consumption may be estimated at about five-eighths, or three-quarters of a pound for each individual.

THE inconveniencies that I explained when I treated of the diverse exemptions of the provinces of the gabels, partly occur on the exemption of the duties on tobacco, which some provinces enjoy. The contraband trade between them, the necessity, and expence of a continual inspection, of guards and of punishments, are the unavoidable consequences of the disparity established in the interior of the kingdom: and if the abusive practices that owe their birth to these disparities are most sensibly felt in the gabels,

gabels, it is because that part of the kingdom which is not liable to the tax upon tobacco, is much less extensive. However, if the Sovereign should resolve also, to abolish these last mentioned exemptions, in order to establish a general system of uniformity, he must confine himself to those principles of justice I laid down when I treated of the gabel-duties, and the provinces that are not subjected to the exclusive privilege of the tobacco-farm, ought also to be indemnified in a similar manner.

THE introduction of that farm into the free provinces would at present, be equal to a tax of about three millions, *viz.*

For Flanders and Artois, nearly one million.

For Hainault and Cambresis, about three hundred and fifty thousand livres.

For Alsace, eight, or nine hundred thousand livres.



For Franch-Comté, seven hundred thousand livres.\*

For the other places exempted from the tax upon tobacco, about one hundred thousand livres.

It is no easy matter to assign an exact sum to these hypotheses; the obscurity and uncertainty of certain essential notions often hinder government and the provinces themselves, from ascertaining the advantages, or the inconveniencies, the facility or the difficulty that may be found in the introduction of a new plan, and the establishment of that uniformity so desirable in the revenue administration. I thought therefore, that it was proper to determine, as nearly as possible, the sum of the actual taxes from which the provinces that are

\* I state a less sum for Franche-Comté than for Alsace, though this last province is less populous; but the General Farm sells a great deal of tobacco in Franche-Comté, though it does not exercise its privilege in it, and its profit on that sale must be deducted from the produce of the tax under the present supposition.

at present exempted from the duty on tobacco, ought to be disburdened, if they were to be subjected to that impost.

I SHALL not dwell on the forms that ought to be employed to make this plan succeed: I sufficiently indicated and explained them, in treating of the alterations applicable to the constitution of the gabels; and as the circumstances are entirely similar, the same equity ought to be made use of, the same moderation observed, the same marks of confidence shewn, the same measures taken, and the same good faith kept in their execution.

WHILST however, we fix our attention on the tax upon tobacco, a peculiar and very important circumstance ought to be added to the general motives that induce us to wish for an uniform system of taxation. It is to be remarked, that by establishing the exclusive privilege of the sale of that article, in the provinces that are at present exempted from it, they would be obliged at the same time, to forbid the cultivation of that plant; and as it is very

much extended in Flanders and Alsace, a similar interdiction would be very prejudicial to a great number of land-proprietors.

THE tax upon tobacco is the lightest and most imperceptible of all imposts, and it is ranked with reason in the class of the most skilful fiscal inventions; however, one fault may be imputed to those who discovered it, or rather to the circumstances that occasioned it, which is, the necessity government has been under, of prohibiting the cultivation of tobacco in all those parts of the kingdom, that are subjected to the exclusive privilege of the management of that tax for the King; for a great many lands are some of them favourable, and others entirely, and solely proper for that species of cultivation.

AND yet, if the cultivation of tobacco had not been prohibited, the kingdom would gain all that it expends at present to furnish itself with that commodity from foreign parts. The purchase of tobacco, during the course of the last peace, amount-  
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ed to about six millions of livres yearly; but that purchase only includes the provision necessary for the General Farm, and we must add thereto, that made by the provinces exempted from the exclusive privilege, and the clandestine introduction of that article by smugglers.

THE expences of the General Farm have been above double during some years of the last war, not only from the rise of the price of tobacco, but also because that dearness of this article, lessened the smuggling trade, and consequently increased the sales of the General Farm,

If the sovereign was to allow the free cultivation of tobacco in his kingdom, he would not, certainly, be obliged to renounce collecting any revenue on the produce of that article; but the impost which the cultivator would be obliged to pay, before he was reimbursed his advances, could never amount to the profit which the king makes on a Farm, whose collections takes place only on the consumption.

AND yet, from the moment that the price of the tobacco raised in the kingdom should be increased by a considerable impost, it would be necessary, in order to favour the sales, to impose a still heavier duty on the importation of foreign tobacco: but this precaution would be insufficient; for it is only by the help of the exclusive privilege possessed by the managers for the king, that it can withstand the efforts of smugglers, and keep up the price of tobacco at so great a disproportion to its real value. Let us now suppose, that it is proposed to conciliate the free cultivation of that article, with the exclusive privilege of sale that is in the hands of the sovereign; very extraordinary forms of research must undoubtedly be invented in that case, to have a command over that produce in each territory, and to prevent the habitual exercise of a fraud that would certainly be checked with greater difficulty, than that which is at present to be guarded against.

IN short, if the cultivation of tobacco was forbidden at a time when the produce of the exclusive sale was as yet very trifling, and  
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when in order to satisfy the wants of the kingdom, it was necessary to have recourse to a nation that is sometimes the rival, and sometimes the enemy of France; it cannot reasonably be expected that the liberty of cultivation should be re-established, when the tobacco Farm brings in nearly thirty millions to the king, and when more especially, we have a new ally \*, from whom we may supply ourselves with the whole quantity necessary for our consumption.

IN all public affairs, there are some accessory circumstances so strong, that they cannot be separated from the principal idea, without launching immediately into vain speculations. Besides, if it be a disadvantage for the kingdom to purchase in foreign markets those commodities which it might produce, we shall find some compensation by paying for them with our manufactures; the Americans want them, and their tobacco has been hitherto the principal article of exportation they have to barter for them.

\* The free States of North America.



It will perhaps be asked, if without allowing the cultivation of tobacco, and without making any change in its actual state, we ought not at least to convert the exclusive privilege exercised by the sovereign, into a duty on the importation of tobacco? This system is supported by general reflections on the liberty of commerce, and great stress is laid on the advantage which would result to the king, if he could save all the expences of purchase, fabrication, and retail sale. I discussed considerations entirely similar to these, in the chapter on the gabels; I shewed what kind of free trade was essential to the good of the state; and I shall only repeat, that the king cannot be exempted from the expences of purchase, fabrication, transport and distribution, neither on salt nor tobacco, without causing the consumers to bear these charges, which would then be an addition to the tax. And if government was to lessen the import duties in proportion to these expences, the price of tobacco certainly would not be raised, but the revenue of the sovereign would remain the same, and the profits to be made by savings would not be realized. In short, the observations

observations that have been made in the preceding chapter on the possible consequences of speculations and a monopoly carried too far, might be here equally applied: and I shall add, more especially on the subject of tobacco, that this article not being a national produce like salt, the rise of the price in the foreign markets, which might be occasioned by a concurrence of purchasers, would turn to the disadvantage of the state.

It is also important to remember, that the great demand for snuff in France is partly due to the perfection of the royal manufactures; and as this perfection is the result of a long course of observations, it would be running the risk, without any subsequent utility, of destroying these manufactures which have reached to the perfection of their art, in order to substitute a multiplicity of private establishments, which in opposition to each other, would endeavour to manufacture it at a small expence, regardless of the quality.

I AM sensible, that the General Farm has been accused of being defective in judgment  
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and oeconomy in the direction of its snuff manufactures ; but this reproach was entirely founded on the difference of the price between snuff, and tobacco in the loaf ; the first sort was worth three livres, twelve sours *per pound*, and the other only three livres, two sours : This difference would in fact have been too dear, if the reducing it into powder had cost ten sours *per pound*, to the General Farm ; but the too great disproportion between the two prices turned to the profit of the king. The difference at present is only eight sours, and yet the General Farm prefers selling snuff, to tobacco in the leaf : I am therefore of opinion, that it would be proper to fix a less disparity between the prices of tobacco and snuff, that the profits may not be greater on the sale of the one, than of the other. The custom of selling tobacco in carrots is the oldest, and it prevailed without deviation for a long time. Experience had shewn that this method occasioned greater obstacles to the contraband trade : it is, moreover, proved that notwithstanding all the pains that are taken in the fabrication of snuff, the water  
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that is mixed with it, is sometimes prejudicial to its preservation, and this has been complained of, more especially in the Southern Provinces. The Farmers General, the best acquainted with these two methods of retailing tobacco, or snuff, are not however agreed in their opinions; but I doubt whether that controversy would exist, if they did not find a greater profit in the sale of snuff, than in that of tobacco. The retailers of snuff and tobacco are too numerous at Paris; if their number was lessened, their profits might be lessened likewise, but I would have this plan executed, only as vacancies should happen by death. Savings that are not essential, or which are not the unavoidable consequence of a general plan, ought to be executed with discretion, whenever the loss is to fall on that class of citizens whose fortunes are narrow.

It will perhaps be found, that I enter into a great many particulars; but general ideas, whether they are put into practice or only proposed, have too great a charm for those  
 who

who write on public affairs; and these writers ought not to be discouraged when they sometimes dwell on a dry subject: it proves at least that they wish to be useful.

CHAP.

## C H A P. III.

OBSERVATIONS UPON THE DUTIES ON IMPORTATION AND EXPORTATION ; WITH RESEARCHES AND REFLECTIONS ON THE BALANCE OF THE COMMERCE OF FRANCE.

AFTER having fixed our attention on the salt duties, and the excise upon tobacco, it is proper, in pursuit of the plan I have laid down, to offer some reflections in this place, as well on the *import* and *export* duties, as on the reform of which they are susceptible: in fact, these duties require more than any other tax, to be put under the regulation of uniform and general laws. I have considered, however, that in order to make the different principles, which are applicable to such a discussion, more distinct, it will be necessary to give a general idea of the principal commercial exchanges made by  
France



France with foreign countries; and this reflection determined me to give an account, in this chapter, of the remarks I have made concerning the balance of the commerce of France: such an inquiry, and the general considerations that result from the subject, ought naturally to find a place, in a treatise upon the finances.

It is by an attentive examination of the balance of the commerce of different nations, that we are enabled to form a proper idea of the annual increase of their wealth; but most of the calculations extant upon this matter, are either inaccurate or imperfect, and this is to be attributed to different causes. I shall endeavour to lay open the principal; but though I have spared no pains to make myself intelligible, the novelty of the subject, and a kind of abstraction which is inseparable from it, will necessarily require a close attention on the part of those persons, who are interested in these important questions.

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THE statement of the balance of commerce, represents the exchanges of a kingdom; this balance appears to be favourable to a country, when the amount of its exports exceeds that of its imports; and it announces a loss, when on the contrary, it has bought more than it has sold. It is therefore very essential to form a right judgment of this double commerce, but as the quantity of merchandise which enters or goes out of a country can only be known by the custom-house books, we must clearly perceive, under this first point of view, the insufficiency of all the informations we can possibly acquire concerning it.

IN fact, that part of the commercial operations which is carried on by smuggling, cannot be known by searching the books of the revenue officers; yet these clandestine transactions are sometimes so extensive, that they are sufficient to make a total change in the first idea we may have formed of the general profit or loss on the commerce of a nation. It is indeed conceived, that a faithful statement may be made by the mere inspection of the cus-

tom-house books, because no estimate is taken of the contraband commodities neither exported nor imported; but it is not considered at the same time, that the contraband trade is always more considerable for running foreign commodities into a kingdom than for carrying out its national merchandise. For this plain reason, because all nations favour the exportation of their own manufactures, and of the greatest part of the productions of their soil, so that a contraband trade with regard to exportation, can only be carried on with a few inconsiderable articles; this is not the case with respect to fraudulent importations; because most nations oppose the introduction of foreign manufactures, either by an absolute prohibition, or by very high duties; and they do the same with regard to sundry products, especially when the Sovereign has reserved to himself, the exclusive sale of them; and thus it happens that the entry of salt and tobacco into France, has been habitually prohibited.

YET



YET, the observations I have just made, give but an imperfect idea of the common inaccuracy of the statement of the balances of commerce: there are other circumstances which become the habitual cause of error, and these are more difficult to describe, let us endeavour however to point them out.

I WILL suppose that, either from fixed ideas, or from conjectures, a general statement is made of the importations and exportations of a kingdom; a valuation in money must necessarily be made of each part of this double commerce, if we wish to know the amount of the balance of the commercial exchanges; now this valuation, as it is usually made, is extremely imperfect.

LET us apply this proposition in the first place, to merchandise imported, and let us take France for an example, that we may avoid the confusion that would arise from the generical words of country, or kingdom.

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LET a valuation then be made in France, of the merchandise of foreign countries, according to the current price of those commodities in the centre of the kingdom, or in one of its principal commercial towns; the debt contracted by the State, will by this method be greatly exaggerated; for the current price of foreign commodities in France, is composed not only of the sum paid for them to the nation who has sold them, but likewise of the duties of entry exacted at the different custom-houses; and lastly, of the profit or interest on the advances made by the French merchants, who have imported them as objects of trade: yet, of these three articles just recapitulated, only the sum paid to the foreign seller is a debt of the kingdom.

THE expences of carriage, or of freight are likewise comprised in the current value of foreign merchandise; now if this freight has been gained by the national shipping, a still greater deception will happen in the statement of the balance of commerce, if the merchandize imported is valued according

according to the current price in the kingdom.

I WILL now demonstrate the importance of these observations, and at the same time, render them more distinct, by applying them to the commerce of France with the East-Indies.

IN the general account of the balance of commerce, let the merchandise of India and China be comprehended as usual, according to the produce of the sales at port *L'Orient*, and it will be found that the nation is annually indebted about the sum of *sixteen millions*, since these sales amounted before the war, to *twenty millions*, and the merchandise sent out by France in exchange, did not make a sum of more than three, or four millions. Yet France entirely discharged her debt, with *ten millions* sent to China and India, either in specie, or in bills of exchange: from whence then arises the difference? From the surplus of the *twenty millions* being the representation of the duties paid to the exchequer, of the freight gained by the national shipping, and



of the profits, or interest of money accrued to the owners.

LET us now direct our attention to the merchandise exported, and examine how by valuing them according to their current price in the kingdom, in the statement of the balance of commerce, we shall not always give an exact idea of the credit which France has upon other nations.

It is manifest in the first instance, that upon all commodities subject to any duty on being taken out of the kingdom, the quota of such duty must be added to the price of these commodities, in calculating the commercial debt due from foreigners for them. This is not all, when we want to determine the credit which France has upon other nations, on account of her exports; this credit will become different, when the merchandise exported, instead of having been bought in the kingdom for the account of foreigners, has been exported for the account of French merchants; for in that case we must add, in the valuation, to the current price of these

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commodities in the kingdom, all the profit that will result from the sale of them in another country. Let us render this proposition more clear, by an example. The wines which the merchants of *Bordeaux* send to England, are constantly purchased by commission, for the account of the English,

THE linens of *Brittany*, on the contrary, which are sent to Cadiz, and from Cadiz to the Spanish West Indies, are bought in part either for the account of French merchants, or French principals.

IF then, in endeavouring to know what foreigners owe to France for these two branches of exportation, we value the wines and the linens upon an equal footing, according to their current price in the kingdom, we shall never attain the truth.

THIS mode of calculating will be just with respect to the wines, because, having been bought for the account of foreigners, they are enabled to discharge their debt to France, by paying a sum equal to the valuation that

was made of these wines, according to the common market prices at Bourdeaux.

BUT the linens destined for Cadiz and the Spanish West India Islands, having been bought for the account of French principals, or French merchants, the profits they will make, may perhaps procure thirty or forty *per cent.* for the kingdom, above the valuation that has been made of these linens according to the current prices of Nantes, or St. Malo.

THUS an exportation of wines amounting to one hundred thousand livres, including the duties, can only obtain a credit for that sum in favour of France; whereas, an exportation to Cadiz of one hundred thousand livres in linens, will at the end, perhaps, of two or three years, produce a credit of one hundred and thirty, or forty thousand livres, to the profit of the kingdom. I have still another general observation to offer; which is, that in countries, where the interest of money is very low, and where many advances are made at any rate whatever to foreigners, either in buying or selling



ling for their account, we shall obtain but very imperfect accounts of the debts and credits of the national commerce, if we confine ourselves in forming them, to an estimate of the importations and exportations; for such a country will still be the creditor of other nations to a considerable amount, as well for interest of money, as for the charges of buying and selling: thus Holland which makes constantly many commercial advances, and Russia which constantly receives them, can never know the proportion of their respective credits, by the simple calculations of their commercial exchanges.

I HAVE hitherto only made reflections on the balance of commerce, equally applicable to all countries; there are others, which more particularly belong to France, and which, notwithstanding, are very essential, in order to form a just idea of the true commercial credit, which this kingdom annually acquires; but those reflections relative to different objects will fall in more naturally in another part of this chapter. I shall only observe in this place, as a very

important fact, that in the statements of the balance of the commerce of France, gold and silver has never been reckoned amongst the imports, yet nothing at first sight appears more natural; since these metals seem only destined to pay the commercial debts due to France; however, it is equally true, that a considerable portion of the gold and silver brought into the kingdom, becomes first materials for rich fabrics of various kinds, which France sells afterwards to other nations; and as these merchandises are included in the exportations of the kingdom, the results of the ballance of commerce must necessarily be erroneous, when the metals which constitute the principal value of these commodities are not carried to the account of importations.

LASTLY, I ought to recollect, that the caprice of the French legislation on the duties of importation and exportation; the establishment of custom houses, some on the frontiers, others on the line which separates certain provinces from the rest of the kingdom, and likewise, other inequalities, will be so many obstacles which will always obstruct

obstruct the exact knowledge of the balance of commerce in France. Greater facilities will take place hereafter, by means of the plan of operation which I had adopted, and which is followed at present, however, even with the assistance of a still better method, and supposing all the custom houses to remain on the frontiers of the kingdom, just ideas will never be formed of the commercial credit which the kingdom acquires, if judgment does not supply the insufficiency of mechanical labours.

It was amidst all the difficulties I have already pointed out, and those which I have yet to make known; it was by endeavouring to avoid errors consecrated by custom, that I endeavoured to form an idea of the result of the commercial exchanges of France with other nations. I began by examining with attention, the accounts of the importations and exportations, such as I found them, and I spared no pains to supply, by a particular operation, the mistakes I discovered, and the defects of the principles that had been adopted as fundamentals; in a word, I arbitrated according to probability,



bility, what it was not possible to know for a certainty. I will not enter at present into all the details of such a research; this explanation would be too diffusive, and I shall confine myself to representing such a recapitulation as may serve to guide us in our reflections, and at the same time, to prevent the possibility of any kind of inconvenience arising from this communication.

It is necessary to premise, that I am going to treat of the commercial connections of France with foreign nations, and not of her commerce with her American colonies; for these in the question before us, cannot be considered in any other light than as provinces of the kingdom. So that I shall not include the merchandise coming from St. Domingo, or the Windward Islands under the denomination of importations; neither shall I comprise under the title of exportations, those commodities which France sends directly to those colonies, or indirectly, through the medium of the slave trade from the coast of Africa.

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AFTER this explanation, I assert, that according to my calculations and conjectures, the exportations of the kingdom before the last war, exceeded the importations one year with another, about seventy millions of livres; and continuing to take an average term, I add, that this balance has been the result of an annual exportation to the amount of about three hundred millions, and of an importation amounting to about two hundred and thirty.

THIS twofold commerce, may be classed nearly in the following manner,

#### EXPORTATIONS.

*One hundred and fifty millions*, in different articles manufactured; such as woollen cloths, linens, diverse wrought silks, and stuffs mixed with gold and silver, serges, camblets, tammies, gold and silver lace, embroideries, thread and silk laces, cambricks and lawns, stockings, hats, gloves, modes, dresses, fans, tapisteries, watches, jewels, wrought plate, hard-wares, paper, books, pictures, soaps, wax candles,

wax candles, glass, elegant furniture, and other products of the national industry.

*Seventy, to seventy five millions* in commodities, the produce of the West India Islands, such as sugars, coffee, indigo, &c.

THE extent of this branch of exportation has always been exaggerated in the statements of the ballance of commerce, because it has never been estimated without taking off from the total of the sugars and coffee brought into France, those which pay the tax on consumption; yet, it is notorious, that this duty is often evaded, by declaring great quantities of the commodities of the colonies for exportation to foreign countries, which are afterwards clandestinely re-imported and dispersed in the interior parts of the kingdom.

*From thirty five, to forty millions*, in wines, brandies, and other liquors.

*Eighteen millions* in teas, in stuffs, and silks from China, coffee from the Isle of Bourbon, and from Moka, pepper from the coast



coast of Malabar, linens from that of Coromandel, fine muslins from Bengal, the produce of the sea port towns in the Levant, and fundry other foreign commodities, making part of the importations.

*Sixteen millions* in corn one year with another, in butter and cheese from certain provinces, salt, saffron, honey, lemons, vegetables, dried fruits, Provence oil, and some produce of the fisheries.

*Six millions* or thereabout, in miscellaneous articles, such as leather, (for France both receives this article from foreign countries and exports her own) wood for joiners work principally drawn from the mountains of Vosges, and sent to Holland, fire wood clandestinely run into England, and fundry small articles which cannot be comprised under general classes.

#### IMPORTATIONS.

ABOUT *seventy millions*, one year with another in the first materials for the national manufactures,

manufactures, such as cotton, wool, silk; hemp, flax in seed, and spun; kali, beaver and other skins, leather, wax, fine woods, ivory, tortoise-shell, and all drugs proper for dying, &c.

ABOUT *twenty millions* in other first materials; but of such a kind, as to require a separate article, and even some explanation; they are :

1. DIAMONDS or other precious stones, and gold and silver, which are made use of in fabricating jewels, ornamental dresses, gold and silver laces, embroideries, rich stuffs, and wrought plate sent to foreign countries.
2. Diamonds and other precious stones, and gold and silver employed in fabricating that portion of the same works, which is destined to increase the luxury of the nation.
3. The quantity of gold and silver which is necessary to keep up this species of luxury, and I understand by this, the annual supply which is indispensably necessary to replace what has been destroyed by the effect of time.

THE three articles I have just indicated form the amount of twenty *millions*, which I have placed to the account of importations; and, it should be observed, that the quantity of gold and silver, which I have considered in this instance, as simple merchandize, is absolutely distinct from that portion of the precious metals, which is converted into coin, and thereby increases the quantity of specie in circulation. I must take notice, however, that the preceeding estimation of twenty *millions*, although founded upon various inquiries is necessarily very conjectural: for the diamonds and other precious stones, which indeed compose only the smallest part of that sum, are sent by the post, or by the opportunity of travellers, so that no declaration is made of them at the Custom-house; and the importation of gold and silver not being subject to any duty, scarcely any notice is taken of it on the Frontiers, besides, this kind of inspection there, would always be imperfect, especially with respect to gold which is often brought in by travellers: Lastly, it would not be sufficient to keep an exact register of the entry, the same must be done, on its  
going



going out of the kingdom, if we would know the quantity of gold and silver that remains in France; and we should afterwards have to distinguish what portion of these metals was converted into money; this indeed would not be difficult.

ABOUT *forty millions* in manufactured commodities, such as linens of various sorts from Flanders, Holland and Switzerland; fine muslins from the English East India Company's sales, and coarse muslins fabricated chiefly at Zurich; watches from Geneva and other places, small wares, and hardware from Holland, Germany and England, gauzes from Italy, taffetas from Florence, velvets from Genoa; paper, books, pictures, and several other articles of foreign industry, esteemed through fancy, and mostly introduced by smuggling.

ABOUT *forty millions* in provisions, such as corn or other grain, rice, Italian oil, a very considerable article; fish, cattle, salted beef from Hamburgh and Ireland, Swiss cheese, cocoa, cordial liquors, Rhenish and Tokay  
wines

wines, foreign brandies, refined salt, smuggled in; oranges, dried fruits; spices, &c.

ABOUT *twenty-five millions*, in masts, boards, small timber, wood of all kinds for building, coom, tar, iron, tin, lead, copper, quicksilver, and pit-coals.

FOURTEEN MILLIONS, in merchandise; from the Indies, from China, and from the island of Bourbon.

THE annual sales at L'Orient amounted upon an average, before the last war, to about *twenty millions*, but in this sum we may reckon, from six to seven millions, being that part the capital, which simply, represents the duties paid to the exchequer, upon the importation; the expences of navigation gained by the national shipping; and the profits or interests for the advances made by France: it is highly reasonable, as I before explained, to deduct these different articles from the produce of the importations, when we want to know what is the profit, or loss of the kingdom upon its commercial exchanges.

ABOUT *ten millions* in tobacco, as well for the general farm, as for those provinces which are not subjected to its exclusive privilege, and for the free manufactures of this article, at Dunkirk in particular; but I add likewise, by calculation, the quantity of tobacco dispersed throughout the kingdom by the contraband trade, the price of which will be in proportion to the risk that is run in these transactions. However, I must request attention in this place, to what I have formerly indicated, which is, that the principal benefit of these clandestine sales, is received by those provinces and towns, that are exempted from the tobacco farm.

FROM *ten to twelve millions* in fundry commodities, such as horses, tallow, furs, hides, feathers, perfumes, medicinal drugs, and several other articles, which cannot be ranged in any general class.

I DO not announce these subdivisions of the imports and exports as free from errors; what I have already said, both of the imperfection of the operations hitherto  
under-



undertaken, and of the insufficiency of the informations on which we might rely with certainty, clearly evince that I offer the result of my researches under some doubts, and with reserve. I must even observe, that the accounts made up in the office appointed to transact all the business relative to the balance of commerce, pointed out a much more considerable profit in favour of the kingdom, but whilst these labours collected together several very useful principles, the results led to very erroneous judgments respecting the profit annually made by France. In fact, these statements do not contain any valuation either of the contraband trade, or of false declarations, or of the commerce of the provinces of France, which are like foreign countries, with respect to the rest of the kingdom. Much less do they pay any regard to the other general reflections which I have made on the defects common to all balances of commerce. Neither do they place to the account of importations, the diamonds, nor the amount of the gold and silver employed in the fabrication of works of in-

dustry to be sold to foreigners; though these works are classed in the exportations; and no attention is given to that part of the precious metals, which is employed to keep up, or to increase that species of luxury in the kingdom. They pass the importations from India and China to account, according to the produce of the sales, and on the other hand, they value the exportations of the American product at too high a rate. There are several other errors, or omissions of less consequence, which I endeavoured to set right in the researches I made, but the detail of them would be too extensive.

YET, before I set down to form the balance of commerce, some general reflections, absolutely foreign however, to the foregoing remarks, had already induced me to think, that the results hitherto drawn were exaggerated; in fact, it was with great difficulty that I made out a balance of *seventy millions* in favour of France, by pursuing a method totally different from the former, to get at the knowledge of the truth,

truth, and this I shall now endeavour to explain.

A BALANCE of commerce must be paid in some manner, or another. A nation, like an individual, would soon discontinue selling more than it bought, if it was not paid the balance due to it. If then, it were possible to be present at the payment of it, or to acquire certain intelligence concerning it, this would be a surer method than any other, of knowing the true difference between the amount of the imports and exports.

THE most distinct of all the payments that have been made to France to discharge her commercial demands on other nations, was, in the first instance, the forty-five millions in bullion, which were annually carried to the royal mints of the kingdom, during the last peace, and which, being coined, increased the circulating specie. \*

\* The particulars of this augmentation of the specie will be found, when I come to treat of the coinage, in the course of this work.



Now, let us suppose, that four or five millions are annually wasted either by accidental meltings, or by remittances made to Geneva, Swisserland, and Turin, in louis d'ors, the total of which will never return, there will still remain a sum of from forty to forty-one millions, an actual and positive annual acquisition to the kingdom.

I AM moreover certain, that before the last war, the subsidies paid by France to foreign powers; the expences of her Ambassadors, the annates due to the Court of Rome, by new incumbents, and the pensions granted to persons residing out of the kingdom, might have been valued at from *eight to ten millions* annually.

THE government likewise sent *two millions* in specie, yearly, to the Isle of France, and to India, to defray a part of the expences of administration in those settlements.

THUS of the *seventy millions* gained by the commerce of France, we have already  
accounted

accounted for the payment or disposal of fifty-two.

THERE remain eighteen, the destination of which we must trace, and on this head I can only offer vague conceptions.

IN the first place, France had to pay not only the annuities due to foreigners, but their shares of the reimbursements of capitals paid off; but part of these sums were frequently balanced by new investments made by foreigners in the public funds.

THE navigation, from port to port of the kingdom, known under the denomination of *coasting*, being partly performed by foreign shipping, this freight formed another demand upon France.

THE commercial adventures by sea, on account of the merchants of the kingdom, are frequently insured in Holland and in England, and a reciprocity does not exist, at least not in the same degree; this

difference makes France the debtor, not for the premiums paid to the foreign underwriters, but for the profits which results to them from these transactions.

THE great families in Austrian Flanders, possess considerable landed estates in French Flanders, in Artois, and in Hainault; several German Princes have the like possessions in Lorraine, and Alsace; the Spaniards still preserve others in Roussillon, and the French do not hold any in foreign countries; this difference constitutes another object of annual debt.

LASTLY, the funds which go to Malta, and those which French travellers expend out of the kingdom, are farther employments of the profits it acquires by commerce.

I WILL not attempt to estimate the several articles I have pointed out separately, it may be easily perceived; that the whole of these annual debts must certainly exceed the eighteen millions, the employment of which was the object of our inquiry;



quity ; but we must add to this sum, all that foreigners on their part owe to France, for the amount of the expences of their ambassadors, their travellers, and their naval officers, residing there, in time of peace. This article considerable, but it must be observed, that we ought to deduct from the expences of travellers, all that they expend on articles of luxury, to be transported into their respective countries, because these purchases are comprehended in the general statement of the exports.

THERE are several other circumstances, which sometimes habitually, and sometimes only temporarily, increase or diminish the demands of France on other nations, but I thought it my duty to confine myself to the principal objects I have pointed out. However, this multiplicity of connections, foreign to the general balance of commerce, leads us to an important truth, which is, that we should be under a great mistake, if we were always to form a judgment of the result of the commercial exchanges in all countries, by the proportional increase of the national specie ;

specie; such a rule could only be applicable to States, whose connections are limited, who have no public debt, no intercourse with strangers, nor any other extraordinary affinity to the rest of Europe: Such countries there are, and it is in them only, that the annual increase of their specie becomes one of the surest indications of a balance of commerce in their favour.

THE important subject now under consideration, has so many branches, and such various relations, that the remarks it is susceptible of might be extended much farther; but in matters of this kind, we must necessarily be contracted, that they may not be rendered perplexing by a multitude of exceptions and distinctions, which would take off our attention from the regular chain of ideas; and while those who do not dread the length of discussions, will perhaps accuse me of being ignorant of what I have taken care to throw aside, I shall appear too prolix in the eyes of others, who want to be drawn towards one object, though they do not attach themselves to it.

it. However, I cannot avoid entering into the inquiry, whether there exists, as it has often been asserted, a method of judging of the balance of commerce, absolutely different from those which I have already explained.

I MEAN those informations on this subject, which it is imagined may be acquired from the variations in the course of exchange: it is commonly pretended, that these variations are the thermometer of commercial proportions: this opinion, very superficially admitted, requires an explanation; but with a view of rendering it intelligible, it will be necessary, in the first instance, to give an idea of the course of exchange, peculiarly applicable to the question I am to discuss.

It is said, that the exchange is at *par* between two countries, when the value of a bill of exchange drawn by one of these countries upon another, is regulated by the proportion that exists between the denomination and the weight of their respective coins.

THUS,



THUS, supposing, the English guinea to be equal in its intrinsic value to the louis d'or of France, the exchange would be at *par*, if for a hundred guineas, one might procure a bill of exchange at London, for the payment of a hundred louis in France, or if for one hundred louis, a bill of exchange could be had at Paris, for a hundred guineas payable in England.

LET us now suppose, that France and England (the two countries I have taken for an example) should have no other connections together, except commercial; and that their connections with other countries, had no influence whatever upon their reciprocal relation to each other, and lastly, that these two kingdoms purchased commodities of each other to an equal amount, according to this hypothesis, it might be fairly presumed, that the exchange between England and France would be constantly at *par*.

BUT if in the course of the respective credits of these two kingdoms, the necessity of remitting to England should be more urgent than the call for remittances from  
England

England to France, the agents in these negotiations would soon perceive it, and they would not hesitate to demand a little more than an hundred louis, for a bill of exchange of a hundred guineas.

If then, it could be ascertained, by a series of observations, that the exchange varies one half per Cent. when France owes a million to England, for the liquidation of their respective commercial transactions, and if it had likewise been remarked, that the same exchange varied one per Cent. when the debt of France to England amounted to two millions, to one and an half when it was three millions, and so on in proportion, effectively, the balance of commerce between the two kingdoms might be determined by the course of exchange.

BUT the variation of the exchange has its fixed limitations, whatever be the sum due from one nation to another, and for this reason, one may give as far as two or three per Cent. for  
 4 a bill

a bill of exchange upon London, because the charges of transporting French money to England, joined to the dangers of the sea, would be deemed nearly equivalent to that premium, but if more was demanded, those who wanted to remit funds to England, would readily perceive, that it would be more advantageous for them, to send over French money to be sold by weight, and to convert the produce into English money; and from that moment, the negociators of bills of exchange, would be obliged to moderate their terms.

It is on this account, that the exchange between two adjacent countries, is liable only to very small variations, the mercantile people being well apprized, that at a trifling expence, specie may be transported from one country to the other; but the expence or danger of remitting money being a very important object, when it concerns two nations, at a great distance from each other, the alterations in their respective exchanges, will be necessarily liable to more considerable premiums.



LASTLY, when the kingdom that is indebted to another, prohibits the exportation of its specie, the course of exchange may be still much higher; for the risk that must be run in exporting money contrary to law, will have an ideal value set upon it, and will of course add to the charges of remitting it. If then, in order to avoid the common expences of sending out gold and silver coin, it is thought advantageous to give one hundred and two louis for a bill of exchange of one hundred guineas, one hundred and three, or one hundred and four will be readily given, in proportion as the exportation of specie, is more or less hazardous.

It is also to be observed, that in proportion as the weight of the coin of any country diminishes by wear, the exchange will be liable to a greater variation; in fact, if the French louis d'or, which at the time of its coinage, was (we will suppose) equal to the English guinea, has lost two or three *per Cent.* of its original weight, this loss will be computed in the calculations that will be made to discover what amount

mount these louis will sell for in England; and thereupon a preference will be given in the same proportion to bills of exchange, to prevent the necessity of remitting in specie.

At all events, the expences of transport, the dangers of the sea, and the risks of a prohibited exportation, together with the loss of weight I have just mentioned; are so many circumstances of which a valuation must be made; and according to the result of that estimation, the exchange between two countries will be more or less extended; yet it is not less true, that this extension being circumscribed; the variations in the course of exchange may very well indicate, when one country becomes debtor, or creditor to another; but we shall never discover, by this light alone, what is the disproportion which exists between their respective commercial exchanges; therefore, if we are to consider the course of exchange, as a thermometer of commercial transactions, we must add, in order to make the comparison exact, that this thermometer points out only two  
or

or three degrees of variation, while there exists a number of others, infinitely more considerable.

THIS is not all, for in order to render that kind of instruction which we are to derive from observations on the course of exchange, more distinct, I have supposed that England and France had no commerce, but with each other, which is not the fact. Now, if at the time when France owes England ten millions, Holland owes France the like sum; it may so happen, that France will discharge her debt to England, by making over to the latter, her demand upon Holland; and in that case, no sensible operation will take place in the price of exchange between France, and England.

IN fine, as I have already observed, a country may be the creditor of another, through connections foreign to trade, and as the course of exchange does not depend on the motives which make the people desire to have funds to receive in such or such a place, but solely on the extent of the demand



for bills of exchange, it is impossible to distinguish in those operations, what is to be imputed to the balance of commerce, and what belongs to other circumstances.

I BELIEVE then, that the opinions which may be founded on observations upon the course of exchanges, are superficial, and that the importance of them is exaggerated. Nevertheless, observations on the great revolutions of the exchanges, an exact knowledge of the quantity of gold and silver that enters into, and remains in a kingdom, and the making out statements of the imports and exports, are all means of instruction, which reciprocally strengthen one another, and not one of which ought to be neglected, in an inquiry so worthy the attention of all governments. But let no one deceive himself on this head; in all the sciences (and that of the administration of the finances is a very great one) labour must be united to reflection; useful truths will escape the indolence of that man, who is careless in searching for and embracing them; and of him also, who being afraid of taking too much

much pains, contents himself with adopting some general principles, and afterwards attributes to these ideas more than belongs to them; this is a method of augmenting his intellectual riches in his own eyes, but the illusion will cease, when it is necessary to act, and when he endeavours to make the nature of things agree with the small number of principles, which are the usual result of slender informations.

DOUBTLESS, it must be a matter of surprise, that a single kingdom should be able to acquire a balance of commerce annually, the amount of which exceeds one half of the gold and silver received yearly by all Europe, and upon the first view of this prosperity of France, one might be apt to exclaim, What can she want more! Yet, by fixing our attention on the state of her exports and imports, one truth will probably strike us, the consequences of which will not appear to be trifling; it is this, that the advantages gained by France in her commercial transactions, rest upon two grand pillars, the foreign sale of her manufactures, and of the produce of her

American commodities. This is well known in general, but I doubt whether government has ever had time or inclination, to acquire just ideas upon this subject.

THE commerce carried on with its manufactures, and with its American commodities, make three-fourths of the exports of the kingdom. The knowledge of this fact cannot but occasion some uneasiness, for both these branches of commerce are liable to revolutions. The considerable sale of the manufactures, though favoured by the perfection to which French industry has brought them, and by the habitual demand for them in other nations, is not the less exposed to unforeseen diminutions; works of industry and ingenuity are not like the privileged gifts of soil and climate, men in every part of the globe are capable of ingenious labour; in different countries of Europe they may learn to fabricate what they now seek for in only one foreign kingdom, they may even learn to do without them, or render prohibitory laws against the importation of them, more rigorous: in a word, that species of industry



try which springs up and strengthens itself in the bosom of civil liberty, and of a fruitful territory, will in time make a considerable progress in the extensive republic just formed upon the continent of America; and this new power will one day, participate in some measure, in supplying the West India islands, and the Spanish West India settlements. Let it not be objected, that they will find it more to their advantage to till their lands; the more they are cultivated the greater will be the quantity of subsistence, and this abundance will, sooner or later, invite arts and industry, whenever the government takes care to second the efforts of private interest.

It is the duty of the French administration, to be incessantly attentive to the great mass of prosperity France enjoys; it is their duty to be more uneasy about treaties of commerce and navigation, than about the extension of territory; it is their duty to maintain a reasonable spirit of liberty amongst the manufacturers, without hazarding however, by too great indulgences, that reputation for skill and integrity,

which is the surest support of every branch of commerce ; it is their duty to discourage those sentiments of vanity, which induce men to consider the most useful employments in life, as only transitory establishments, which they quit as soon as they have made their fortunes. It will be necessary likewise, by an oeconomical management of public credit, and by a prudent administration of the finances, efficaciously to contribute to the lowering of interest, that great source of encouragement to a variety of different undertakings ; and to those alterations in the prices of provisions, which break through the proportions established between wages or salaries, and the current value of the common necessaries of life.

LASTLY, and above all, it is essential to guard against that accumulation of taxes, which makes all the works of industry too dear ; and when particular circumstances require extraordinary succours, care should be taken to conciliate the interests of the public revenue with those of commerce, and for much stronger reasons these interests should never be suffered to oppose

oppose each other, it would be making the child quarrel with its nurse.

HOWEVER, this is a lesson too commonly neglected. If new taxes are paid without any great complaints, it is thought every point is carried, and scarcely any notice is taken of the fatal effects that may result to commerce, from an impolitic tax; the ministers of the finances are satisfied, when they have secured the tranquillity of the short period of their own administration, all beyond that, appears to them like another age, about which they need not give themselves any concern. It is of great importance likewise to have a strict eye over the administration of great manufacturing towns, so that neither bad management nor useless luxury may oblige them to have recourse to impolitic local duties, which may be prejudicial to the exportation of the national manufactures; the municipal officers are sometimes in the administration of the revenues of such towns, what the Comptrollers General are in that of the kingdom; and there may be found men amongst them, who, probably, with-



out hesitation, would adopt any tax whatever, which would the most readily relieve them from a present difficulty.

THE second considerable branch of exportation is, as we have seen, that of the commodities of the West India islands; and this trade is equally worthy of the greatest attention. Shall I pause a moment, to take notice of those arguments so lightly hazarded, concerning the inutility of the colonies? What we sell to them, it is coolly said, we should dispose of to foreign nations; but can we create purchasers at pleasure? It is not for want of a sufficient quantity of linen and woollen cloth, or of wrought silk, that we do not sell more to other nations; it is the limitation of their wants which circumscribes their demands, and not the inability to satisfy them; it is an excellent political idea, to convert a part of the commodities or of the works of industry of any kingdom, into specie or effects foreign to its soil and to its climate, and which scarce any country in Europe can dispense with at present.

BESIDES, the merchandise which comes from the colonies, are not the value alone of the national products which France sends to them either directly, or indirectly, by her commerce with the coast of Africa; all these exports are scarcely equivalent to one half of the returns from America, the overplus represents the freights, the profits of commerce, and the revenues the colonists expend in the kingdom.

WHAT would be the case, if by neglecting such valuable possessions, or by losing them for ever, France should be deprived of the balance of commerce, she acquires annually, by the exportation of the produce of her colonies? What would be the case, if she had likewise to purchase from foreigners, that part of those commodities, which are required at present for her own consumption. Such a revolution would occasion more money to be sent out of France annually, than is at present brought into that kingdom. The American colonies then are a noble estate, the great power of France seems to assure a long possession of them, but other nations

tions may augment their cultivation ; but the United States, so contiguous to the rich soil that produces coffee and sugar, will not come to Europe in search of these commodities, and in proportion to the free access, that there may be one day or other, a necessity to open to them, to these colonies, who shall decide what part they may take in the commercial exchanges which enrich France? I will not thoroughly investigate questions, at this instant combined with political treaties and connections ; but at least it is important to consider how far the whole of the commerce carried on by the nation, before the war, is essential to the support of its prosperity.

It is only by exporting to the amount of from two hundred and twenty, to two hundred and thirty millions of livres in merchandise, or manufactures, or commodities brought from her colonies, that France obtains a balance of commerce in her favour of *seventy millions*.

THIS result is very important, and ought never to be lost sight of, that we may not  
sleep



sleep over a prosperity, the true foundation of which is not properly known.

HERE those who are apt to fix their attention even upon improbable events, will perhaps ask what would happen, or what must be done, if by an extraordinary revolution, this double commerce of exportation should either fail, or be considerably diminished. We may vaguely conceive the extent of such a disaster, but it will be difficult to describe all its consequences. The demand for fresh materials drawn from foreign countries, would doubtless diminish in proportion, as less manufactured commodities were sold to other nations, and in that case, the fabrications necessary for the national consumption must be encouraged, by augmenting, as much as possible, in the heart of France, the production of silk, of flax, and of wool. The introduction of all works of foreign industry, must be more rigorously prohibited: the forges and smelting houses must be multiplied to enable her to do without foreign iron, her method of salting provisions must be made more perfect, that  
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she may not stand in need of being supplied by Ireland and other countries.

LASTLY, France not being able any longer to sell much to foreigners, must purchase as little as possible from them; and she must insensibly conduct herself like a nation limited in its resources, instead of acting on the footing of a wealthy nation. But notwithstanding all her care, she would never be able to repair the immense prejudice which the loss she had sustained, would have occasioned to her riches and population. Fortunately such revolutions are very far from probable; but on the other hand, very great effects may be brought on without going quite so far: we must even observe, upon this occasion, as a very important truth, that if the kingdom of France, in its present state, enjoys incomparable resources of wealth, its administration is conformable to that state of ease; so that any reverse of commerce or good fortune, would be the more severely felt, as she is but little prepared for it.

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LIBERALITY, pomp, dissipation, all the attributes of great prosperity, have existed for a long time in France, and a desire to establish order, regularity, and oeconomy has only prevailed at intervals; but as want is the sole legislator, who commands constant attention, depravity has quickly succeeded those momentary efforts that were made to fix the best principles.

THE same natural riches of France have also been the occasion of such a great number of weak ministers, who seemed to be sufficiently qualified for the administration of the kingdom, while they were only supported by good fortune. And as we have often seen many errors rectified, and many just reproaches forgotten in a short time; so insensibly perhaps, no credit will be given to the importance of talents and good conduct: for it is also, by a kind of neglect of the great resources which France possesses, that she has not always enjoyed that exterior influence which was due to her power; that she has even very often



often mistaken her own strength; and that within her own bosom, the people too much forgotten, do not partake, as they might of the reflected benefits of such abundant riches.

CHAP.

## C H A P. IV.

GENERAL IDEAS ON THE REFORM OF THE  
CUSTOMS.

UNDER the denomination of custom-house duties, are comprehended not only the duties paid upon foreign merchandise imported into the kingdom, and upon the exportation of commodities from France to other countries; but likewise the duties payable at the interior custom-houses, established on the frontiers of certain provinces; and the duties called *local* duties, which sometimes make an addition to the general duties on importation, and exportation, and at others, are only substituted for them.

I SHALL not, in this place, enter into the confused and uninteresting history of  
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all the various inequalities of these duties, nor of all the modifications they have undergone; the most patient attention would hardly be able to bear such details, besides they are to be found in several books on the finances. It was in the reign of King John, that the first of these strange imposts was introduced: that prince to indemnify his exchequer for the refusal of several of the provinces to contribute their quota to the excise duties, ordered that these provinces should be considered with respect to the other provinces as foreign countries, and that for all merchandise which they should draw from the interior parts of the kingdom they should be obliged to pay the duties *de reve*, of transport through the upper provinces, and on quitting the frontiers, the only duties which then composed the general impost upon merchandise exported out of the kingdom. At that time, there were no duties on importation, and this circumstance is very remarkable when compared with the present times, in which the custom-house revenue principally arises, from duties on the importation



tion of merchandise from foreign countries.

It was however, a very singular method of punishing one part of the inhabitants of a kingdom, to oblige them to pay duties upon the merchandise they transported from certain provinces, as if the latter did not suffer likewise from the restriction which such a regulation laid on the sale of their produce.

UNDOUBTEDLY, it will be thought right, that I should pass over all those regulations which produced effective changes in this first state of things; I shall therefore, only take notice of those acts of legislation, whose effects subsist at this time. Let me remind the reader then, that in the reign of Lewis XIV. Colbert, his minister, with a view of transporting all the export, or transport duties to the frontiers of the kingdom, caused a general book of rates to be made, to which all the provinces of the kingdom, were to be equally subjected, but the opposition made by a great number of them, to this

system of uniformity, and the discussions that were the consequence of that opposition, prevented the entire execution of the plan projected by that able minister. He would have met with fewer obstacles, if he had made choice of a more simple and moderate tariff; and if he had not wanted, at the same time, to continue several local duties, the revenue of which bore no proportion to the augmentation of the charges of collecting it, nor to the inconveniencies resulting from them to the general commerce of the kingdom. Be this as it may, the tariff drawn up by Colbert, in 1664, became a law only for certain provinces, known even down to our time, by the name of *the Provinces of the Five great Farms*\*.

ANOTHER part of the kingdom has remained, with respect to the export, or transport duties, in the same situation as it was before, and these are described by

\* These provinces are Normandy, Picardy, the Boulougne, Champagne, Burgundy, Bresse, Bugey, Dombes, Beaujolois, Berry, Poitou, Aunis, Anjou, Maine and the Bourbonnois.

*See the Chart annexed to the account given in to the King.*  
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the title of *provinces reputed foreign*; this is a kind of abbreviation, which signifies, that these provinces are strangers to the legislation of the book of rates of 1664†.

LASTLY, there exists a third subdivision, composed only of three frontier provinces, ‡ which according to the regulation established at the time of their reunion to France, have a free communication with foreign countries, consequently, the custom-houses have been placed upon that line of their boundaries which borders upon the interior parts of the kingdom, and these provinces are known under the denomination of provinces *effectively foreign*.

† These provinces are Lyonnois and Forez, Dauphiny, Provence, (except Marseilles and its territory) Languedoc, and the county of Foix, Roussillon, Guyenne, Gascony, Saintonge, the Isles of Rhé, and Oleron, Flanders, Hainault, Artois, Cambresis, Brittany, and Franche-Comté.

‡ The three Bishopricks, Lorrain, and Alsace.

It must likewise be observed, that the free ports, such as Marseilles, Dunkirk, and L'Orient enjoy a total exemption from custom-house duties.



WE may observe, that the fiscal language is neither very explicit, nor very elegant.

THE three subdivisions just described, are not, however, the only inequalities existing in the kingdom, relative to the export duties, for the provinces *reputed foreign*, separated in common from those of *the five great farms*, are subjected to local duties totally different. In fine, even in the provinces *effectively foreign*, there are particular duties, called *tolls*, *transits*, and *domain customs*, which cramp and embarrass circulation.

THIS whole establishment appears monstrous in the eyes of reason: it is evident that the duties on importation and exportation ought to be equal throughout the kingdom, and this truth must be the more sensibly felt, whether we regard the general equality which ought to subsist in the distribution of the taxes, or the close connection which subsists between the transport duties and the prosperity of foreign commerce, or lastly, whether we consider it as an important point, that the duties demanded in the name of the sovereign, should be simple, intelligible, and sheltered from the interpretations

pretations of the exchequer, as well as from the abuses of its subaltern officers.

It will be immediately asked, how, subject to the authority of a legislation so contrary to sound principles, the commerce of France has attained that degree of superiority which we have stated? The answer is, because the custom house duties in their present state, rather form an embarrassment for administration, and a restraint upon merchants, than any real obstacle to that part of her commercial operations which concerns the national wealth,

THE exportation of works of industry, and the importation of the first materials for manufactures every where are free from duties; and by degrees, various ordinances issued by the Council of State have regulated the import and export duties on the principal objects of commerce, in an uniform manner. It has been owing to the effect of these different modifications, that foreign commerce has for a long time scarcely felt the effect of the shackles,

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which still impede the internal circulation of the kingdom; but as very few people are in a capacity to make these distinctions, there is not a single transit duty laid upon merchandise, which is not declaimed against as the ruin of commerce: agriculture, population, the specie, public credit, and the prosperity of the state are afterwards joined in the same fatal consequences; and this commonly by the most superficial reasoners, who make the most of these general opinions, and thus enjoy the satisfaction of connecting important words with trifling ideas. Nothing is so common as all these exaggerations, and I believe they always produce effects the very reverse of the end proposed by them: for administration accustoms itself to hear such discourses, which are all unavoidably of the same complexion, and flying to an opposite extreme, indiscriminately proscribes them all, under the title of general declamations. I am of opinion then, that in order to produce any good effect, we must not lay to the charge of the constitution of the custom house duties, any thing more than the real inconveniencies derived from them, and these



inconveniencies are sufficiently great, to make it needless to have recourse to amplifications and vehemence.

ONE is really terrified, upon entering deeply into the study of these duties, at the discovery of their number and variety: this legislation is likewise so intricate, that scarcely one or two men in a generation are able to attain a perfect knowledge of them, and I believe I can state a singular fact upon this subject, which is, that this strange arrangement of things has supported itself by its own defects, the multiplicity of particular cases, the accumulation of rules, the confusion of principles; in fine, all that antique contexture, woven into so many knots, has constantly presented the idea of an immense enterprise, whenever attempts have been made to proceed to a reform by studying its details; and it was not till after I had conducted my first labours in the same manner, that I saw clearly the difficulties of such a method. I then found on the contrary, that by making myself master of the whole collectively by reflection, and by taking

pains to discern the principal divisions, and the elements as well as the results of each, the whole affair became simplified, to such a degree, that I was afterwards surpris'd at the multitude of writings and researches it had often occasioned, and always without effect, and without advantage.

THESE general ideas will appear more distinct, in proportion as I lay open the course of my observations upon this matter.

I WAS at first obliged to fix my attention on the entire produce of the transport duties, in which I include all the *local* duties, not excepting those of *Lorraine* and *Alsace*; and I found that these duties, without deducting the charges on them, amounted with the last *five* per Cent. to about *twenty-two millions* of livres.

EXAMINING afterwards the nature of these different duties, I saw, that with respect to a plan of reform they must be divided into three classes: in the first should be comprized all those duties which might  
subsist

as they are, without any inconvenience, or which did not appear to be susceptible of any alteration, except in respect to certain modifications, which might be made of certain branches of the revenue, to which these duties are more particularly assimilated. Such are the transport duties on salt destined for the consumption of the free and redeemed provinces, and which belong to the general system of the gabels: such are the duties upon wines known under the name of *subvention*, and which have been confounded with the transport duties, because they are levied upon their passage from certain places to others; their establishment however, is connected with the freedom from excises enjoyed by some provinces; therefore their suppression, or modification ought to be combined with the general system of the excises; lastly, such are, though of a different kind, the taxes on consumption laid upon the commodities of the colonies, in the interior parts of the kingdom; the duty on the freight of foreign ships, and some others of less consequence, whose continuance does not offer any inconvenience, and which



are absolutely distinct from the general customs whose constitution is corrupt.

THE diverse duties I have just pointed out, and which form the first class in my division of the customs, amount to near five millions, and by deducting this sum from twenty-two millions, the total produce of all the inland duties, we find that the collection, the system of which ought to be changed, is limited to about seventeen millions. This first view of things is very important, for doubtless we have made one step towards the execution of a plan of reform, when we have contracted the extent of the object to which such a plan is to be applied.

I SHALL now range in the second class of the customs, those duties which are levied upon the generality of merchandise transported from one province to another; and in the third class, those which fall upon the commerce of France with foreign countries.

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ALL internal duties should be absolutely suppressed, and the rest should be modified; but as we ought at the same time, to attend to the preservation of the king's revenue, it was of great consequence to form an idea of the actual produce of the duties on the internal circulation, a knowledge of which had never been attained: it even could not be acquired with certainty, without a thorough examination of all the registers of the farms, in the different receiving offices of the whole kingdom; and after all, such an operation will never lead to perfect accuracy on account of the great number of objects which must be properly distinguished, and which are necessarily, in a state more or less confused. But a precise notion did not appear to me to be indispensably necessary to determine our ideas respecting the plan which ought to be agreed on; and when, after having finished the researches necessary for a reform of the gabels, I had equally resolved that the same superintendent of these labours should employ himself in examining the registers of the custom houses, it was in particular, with a view to acquire all the informations

tions requisite to open the eyes of the provinces reputed foreign, and of those effectively foreign, to their true interests. This scrutiny of the registers of the custom houses must now be nearly finished, and I have reason to think that the results will be conformable to those which I have procured by various informations, and different researches. It is according to these opinions, that I estimate the collection relative to the commerce of France with foreign countries, at about twelve millions, and those which proceed from the duties in the internal circulation at nearly five millions,

THE suppression of the last mentioned duties being the condition on which all the custom-houses on the frontiers of the kingdom were to be established, I was obliged to consider in what manner I could replace their produce, and I conceived that this might be accomplished, at least, in a great measure, without any new tax. I must observe, in the first place, that the American commodities destined for the consumption of France, produce to the  
revenue



revenue little more than one half of what might be expected, considering the extent of that consumption, and the quota of duty to which they are liable: this deficiency proceeds from false declarations of great quantities of these commodities for exportation to foreign countries, instead of which they are clandestinely distributed in the interior part of the kingdom; now this species of fraud may be prevented in different ways, and the arrangements I had concerted with some of the Farmers-General, convinced me, that this branch of the public revenue might be increased about two millions; and surely the obstacles thrown in the way of unlawful gains, and which make honest traders the victims of the dishonesty of others, cannot be considered as a new tax.

A SECOND advantage, which would have contributed to indemnify the revenue for the suppression of the duties on the internal circulation, would have been the savings made by suppressing a multitude of interior custom-houses, and by a considerable diminution of guards, the instant the duties

ties of transport were no longer to be levied in any other places, but the frontiers of the kingdom: these savings have always been exaggerated, which is commonly the case with respect to all unknown objects, however, after a thorough examination, I had reason to think that they might barely amount to one million two hundred thousand livres; for the greatest part of the custom-house clerks have but slender appointments, but in proportion as a more simple plan had been adopted for the different branches of the taxes, the general expenses of their administration might have been reduced. Lastly, I thought that the produce, of the transport, or export duties might be augmented by a regulation which would have included other conveniences; this was by a conversion of diverse prohibitions into one importation duty; but this explanation will more properly find a place, when I am pointing out the basis of a new book of rates for the commerce of France with foreign nations. It is sufficient for my present purpose, to have shewn in what manner the loss of the duties on the internal circulation, might be nearly compensated without

without any tax, and yet this condition, though always desirable, is not essential to an arrangement which the nation ought to wish for, even though the produce of the duties on the internal circulation was in part to be made good, by a new tax.

It remains for me at present to examine how the customs which affect the foreign commerce of France may be rendered at once, more simple, and more advantageous to the State. The sketch I have already given of the exportations and importations of the kingdom, sufficiently demonstrates that the tariff for the import and export duties does not require a complicated work; and it is only because administration has never fixed its attention upon such a statement, that it has constantly exaggerated this undertaking, and made an immense study in detail, of what required only a proper discernment of the principal characteristic features.

Thus they composed volumes in folio, in order to arrange in alphabetical order, the *nomenclature* of all the merchandise of the known



known world, from ALOES and ALABASTER, down to VERONIC and ZINC, and have seriously employed themselves in distinguishing those which might bear a duty of a fourth or a half per cent. more or less; whilst by considering the matter in a more extensive point of view, they would have seen that the code of custom-house duties ought to be composed of a small number of classes, and that the foreign commodities under these divisions could never produce to the revenue more than five, or six hundred livres, and therefore, that on this head, they might be guided, without any risk, by general rules, and the most simple principles. Let us now enquire by what means the tariff of the customs may be reduced to this small number of classes.

THE exportations and importations of France undoubtedly form a very extensive commerce, since the one amounts to three hundred millions of livres, and the other to two hundred and thirty, but this numerical mass is not composed of any great variety of species of merchandise; the principal offer scarcely any object of doubt, with respect  
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to settling the customs on them, and the rest compose together so moderate a sum, that it would not be rational to sacrifice the advantages of simple regulations, to minute speculations.

IN the first place, let it be observed, that one half of the exportations of France consist of its manufactures; and this branch of commerce, in which the workmanship and the value of time, add a new value to the productions of the earth, is so advantageous to the State, that the greatest care must be taken not to check it by any duty: France ought to think herself very happy, in having been able hitherto, to enjoy so much good fortune, without any other assistance but that of the superior industry of her inhabitants: the time perhaps will come, when she cannot preserve this advantage without giving bounties upon exportation, and thereby diminishing the national profits.

THE major part of the manufactures of France is exempt from duties upon going out of the kingdom; however, an exception is kept up for gold and silver lace, embroi-

deries, and above all fundry articles of dress ; the perfection of taste in France, and the empire of fashion, which other nations seem to have abandoned to her without jealousy, admit of a slight duty being laid on the exportation of most of the objects of frivolity.

By favour then, of ancient custom on the part of foreigners, very little inconvenience has resulted to commerce from those duties, and at the same time, very little advantage to the revenue. However, it would be still more rational not to make any exception to that political principle, which calls upon us to encourage the exportation of works of industry without restriction: that superiority which depends upon opinion, does not rest upon a permanent basis, and it is prudent not to make a bad use of it.

WE have seen, that next to the manufactures, the most considerable branch of exportation is that of the produce of the colonies ; in fact, it forms near a fourth part of the exports of France to foreign countries : this branch of exportation is free, but it indi-



rectly supports the duty of the western domain; this duty, which at present is distinct from the farms of the customs, is levied upon the arrival of the colonial commodities in France, and including the new five per cent. amounts to five and a quarter per cent; it is rather high, but as the merchandise is moderately rated, the revenue the King draws from this branch of commerce, probably does not do it any real prejudice.

HOWEVER, if the cultivation in the colonies should be extended so as to make the produce exceed the natural consumption of Europe, it would be for the interest of the State, to endeavour to extend that consumption in France, by diminishing the tax with which it is fettered at present.

THE third considerable branch of exportation consists in wines, and as this produce requires more labour and more hands than any other species of cultivation, the commerce of wines is one of the most beneficial to the kingdom, next to that of manufactures: nevertheless, considering the

wines of France as belonging to her soil, in an especial manner, a light duty may be preserved upon this branch of exportation without any inconvenience; but the exportation of all the wines of inferior quality ought to be absolutely free.

BRANDIES, the making of which furnishes a new employment for industry, is a foreign commerce still more valuable than that of wines; and as the brandies of Catalonia, and even the geneva and malt spirits of several other countries, form an habitual competition, an exemption from duties on sending this article out of the kingdom, cannot but be advantageous to the State.

THE exportation of grain cannot form, at least reasonably, any object of revenue: this exportation ought not to be permitted but in times of great plenty, and as the price, at those periods is necessarily very low, it would be aggravating the fate of the cultivators, if they were obliged to purchase the faculty of getting rid of their superfluity by sacrificing a part of it; such an arrangement would likewise turn to the  
prejudice

prejudice of the State, since the quantity of corn, which exceeds the national consumption, and the stores in hand, which prudence requires to guard against scarcity, become of no value, and in that case, we cannot give too much encouragement to a branch of commerce which converts an useless commodity into money.

THE principal exportation of salt proceeds from the annual supplies which the General Farm is obliged to send to several Sovereign States: the moderate profits made upon these supplies, is a kind of duty on the manufacture; and as it does not occasion any obstacle to these transactions, it would be an useless sacrifice to give it up.

THE maritime commerce also exports salt to foreign countries: the object is of little consequence with respect to its numerical amount alone, but this trade is not the less valuable, since it contributes to the sale of a production which is not limited, and which does not occupy the place of any other. The situation of the salt marshes of the ocean, which is very favourable for



supplying the north, and the superior quality of the salts of Aunis and Saintonge, had allowed the laying a small duty on their exportation, but the trifling revenue the King drew from it, bore no proportion to the danger, though ever so slight, of favouring the competition of the salts of Portugal, Sardinia, and the coasts of Spain.

The foreign merchandise sent out of the kingdom, after having entered it, ought not to be subjected to any tax whether they only pass through it by the way of simple transit, or whether being originally designed for the consumption of France, they have already paid a duty on importation: it will be sufficient that the State has gained the charges of commission, of transport, and of warehouse room; for these are so many small profits which should not be opposed,

It cannot be thought necessary, nor even convenient, to lay an absolute prohibition on the exportation of the first materials proper for the manufactures of the kingdom, their production still stands in need of encouragement, and a duty of twelve per cent,

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on exportations, will be sufficient to secure to the national fabrics, a preference proportionate to their demands. But the case is totally different with respect to machines and tools belonging to manufactures; an habitual commerce of these articles cannot be allowed, and as such an exportation would only serve to encourage establishments, whose rivalry would become prejudicial to the kingdom, it ought to be opposed as much as possible.

ALL the exportations of France, which cannot be comprised in three classes I have described, scarcely form a capital of eight millions, and they consist of fine oils, lemons, dried fruits, butter, cheese, vegetables, and some other commodities, the trade in which is carried on principally by the frontier provinces: the export of all these productions, not one of which is privileged, ought not to be subject to any impost.

THE result, however, of these different observations is, that the export duties of France supposing them to be formed

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upon the best principles, did not bring into the Exchequer above two millions, and that even in the present state of things, the produce of these duties do not amount to double that sum, as far at least as I have been able to decide upon them. On the other hand, I am of opinion, that the duties on the importations may be made to produce a little more than their present amount, without any prejudice to the State. Let us take a cursory view of this second branch of the customs.

WE have seen, in the statement of the balance of commerce, that the most important part of the purchases made by France in foreign countries, consists of the first materials necessary for carrying on the national fabrications; and it is self evident, that if the sale of the produce of these manufactures was confined to the kingdom, the Sovereign might impose a tax on the entrance of these raw materials without any inconvenience, since this tax in the end would fall upon clothes, ornaments and furniture; and by this method, it would become a tax the best proportioned to the difference



difference of mens fortunes that could be devised: but these raw materials from the moment they enter France are partly destined for the fabrication of the manufactures necessary for the national consumption, and partly, for the fabrication of those that are intended for exportation to foreign countries, thus the same duty, which would enhance the price of the first without any inconvenience, would be highly prejudicial to the commerce of the latter. This inconvenience, however, might be obviated by granting a bounty on the exportation of all articles of French industry, proportionable to the import duty levied on the raw materials; but this complicated method, this habitual negotiation with the Exchequer in a monarchical country, would certainly occasion many inconveniences; and the commerce carried on with manufactures is so great, so important a national concern, that it would be imprudent to interrupt the natural course of these transactions, with the sole view of augmenting the taxes, or of modifying them in a different manner.

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THE second essential article of importation is composed of foreign manufactures, some of which pay an import duty, others are absolutely prohibited, or subject to enormous duties, or are smuggled into the kingdom; the principal articles of the last description, are woollen and silk stuffs, printed linens, English hardware; and above all, muslins fabricated in Swisserland, and others brought from India, through the channel of the commerce of other nations.

It may be a matter of doubt, whether it is proper to oppose the introduction of foreign manufactures? and another difficulty may arise as to the choice of the means to be adopted, to attain this end? I do not in the least hesitate upon the first question. The strength of States, independent of all moral causes, depends on their population, and the quantity of their specie; the one furnishes soldiers and seamen, the other, the means of maintaining them, and putting them in motion; of building and equipping ships, of keeping up fortified places, and of paying subsidies; it is likewise the abundance of specie, united with public confidence,

dence, which enables government to collect extraordinary sums on a sudden by loans.

LET us now resume these two sources of strength, and consider their relation to the political laws of commerce, and to the regulations of the customs.

POPULATION will increase, if all the subsistence furnished by a country is consumed by its inhabitants; but in order to compass this end, it is essentially necessary to multiply, within the reach of the proprietors who dispose of the productions of the earth, all the objects of barter, which may gratify their taste, or increase the conveniences of life. We may be for a long time mistaken concerning this great truth, and when at length we suffer ourselves to be guided by it, it is more owing to the experience we have had of the inconveniences attending other systems, than to the effect of a clear and positive conception of it.

It was then, in order to maintain that power which is derived from an abundant population,



population, that governments were obliged to apply themselves assiduously to the means of exciting and encouraging national industry; and that going one step farther, they wished to secure an indubitable preference to this industry, by discouraging the competition of foreign manufactures, either by prohibitions, or by high import duties, nearly equivalent.

THE second source of power, which depends upon the abundance of specie, will spring out of the same precautions; for by diminishing the amount of the importations, and rendering it more and more inferior to that of the exportations, it will necessarily happen that on settling accounts annually with other nations, we shall receive a more considerable sum in gold or silver for the balance; for between nations as well as individuals, it is with these metals coined or uncoined, that commercial transactions are regulated and balanced\*.

\* A more particular examination of the consequences of the increase of specie, is reserved for that part of this work, which treats of money in general.

LET us in the next place, demonstrate in what manner prohibitions, or high import duties, which oppose the introduction of foreign manufactures accord with the felicity as well as the strength of a nation. This proposition seems to be the most difficult of any to maintain: how is it possible, it will be said, to connect ideas of happiness with those deprivations which are the consequence of prohibitory laws. He, who wishes to clothe himself with English cloth, or with Indian or Levant silks; he who wishes to enjoy a number of other productions of foreign industry, either desires them in vain, or cannot gratify his inclinations but by paying exorbitant duties, is not this a direct attack upon liberty? I allow it; those who are so much favoured with the gifts of fortune, as to have no other concern but that of choosing the most agreeable method of disposing of their incomes, may look upon the slightest obstacle to the gratification of their tastes and fantasies as a punishment: I will not so much as attempt to reduce this sentiment to its precise value, it would be too subtil a discussion to find a place in a work of this nature.

ture. Considering this objection then, under much more important relations, I shall observe, that the public happiness of a nation, is never represented by indefinite liberty, but by the full extent of that which is not injurious to other men. Now, the political laws of administration partake of the spirit of the civil laws; and these ever careful to maintain public order, that is to say, a perfect harmony between the pretensions and the rights of all the members of society, prevent the caprices or passions of one man, being hurtful to many: the same laws leave to every citizen, the free choice of his amusements, but they prohibit those pleasures which disturb the public tranquillity. In the same manner, the political administration does not sacrifice to the wishes of one class of men, the interests of all the rest: and while men of great fortunes complain of being controuled by the obstacles opposed to the introduction of foreign manufactures, the Sovereign observes, that the community is not composed of them alone; he extends his views to that numerous class of his subjects, who cannot live but by the employment of their time,



time, and he protects them by wise laws, against the effect of those fashions and caprices, which feed foreign industry at the expence of national labour; in fine, he will be more alarmed at the stagnation of the manufacturers of the kingdom, than at the imaginary misfortune of those who think they are too much cramped, when they are obliged to confine their choice to the various works of industry and arts of every kind, offered to them by the most fertile and industrious kingdom in Europe. The attention of the sovereign goes still farther, for this guardian of the public felicity clearly perceives, that these very proprietors of great estates, only make a momentary calculation, when they regret the not having it in their power fully to apply their income to every object of expence they may wish to enjoy; since it is by the number of workmen, and artists of every kind, surrounding them, that they more readily find a market for the sale of the productions of their lands, and that their revenues thereby become more certain and more considerable.

DOUBTLESS

DOUBTLESS if all other nations, by a general compact, would agree to abolish all prohibitions, and all import duties, France ought not to refuse to accede; for it is probable that she would be a gainer by such a convention. However, she would still have occasion to reflect upon it maturely, if either the increase of the public burthens should sensibly raise the price of labour, or if an industrious nation should spring up in the midst of a fertile country, free from those taxes which wars and the luxury of modern governments have introduced into Europe. But all those hypotheses which are founded upon a general freedom of commerce, are chimerical propositions; the powers who would lose by this freedom would never adopt it, and those who would gain by it, might in vain desire it; however, that power which should wish to introduce it, by setting the example, would imitate the folly of a private individual, who in the hope of establishing a community of effects, suffered all his neighbours to share his patrimony. One may easily draw a fine picture of the fraternity of nations; one may call all

these laws of precaution barbarous, which separate the different States of Europe, and preserve to each its natural sources of prosperity; yet, at the same time, justify the kindling all the flames of war, without, hesitation, to dispute the right to the coasts of some desert island; this is forming a wild association of the most opposite ideas.

ANOTHER argument is made use of, and it is said, that in order to sell, there is a necessity to buy; this principle is not absolute; for one may be paid in gold and silver, and this is that species of exchange which all nations covet: a country, on the contrary, whose purchases should be exactly equal to the amount of its sales, would never have a balance of commerce in its favour, would never obtain any part of those riches which increase the strength of nations, and would even be obliged to deprive itself annually of a part of its specie, to pay the interest of money it would owe to foreigners.



LASTLY, it ought to be observed, that the purchases and the sales of different nations never correspond exactly with each other, neither are they executed in the same places; for the inhabitant of the North who comes to purchase your wines, does not inquire, whether you have purchased muslins in Switzerland, or taffeties in Italy.

UPON examining, after all our reflections, what means ought to be selected to oppose the introduction of foreign manufactures; I am of opinion, that high duties on importation ought to be preferred to absolute prohibitions, because it is impossible totally to prevent smuggling, and by laying on duties proportioned to the expences and the risks occasioned by these illicit introductions, we shall enjoy the two-fold advantage of preventing immoral actions to a certain degree, and of bringing into the public treasury, a revenue equivalent to the profits which are divided amongst the agents of this clandestine commerce. This single legislation of the customs, would indemnify the king

for part of the loss which would result from the other regulations I have pointed out.

A DUTY on the introduction of foreign manufactures, being preferable to an absolute prohibition, only on account of the insufficiency of the economical and rational means that might be made use of to oppose the greatest part of all importations, it will readily be perceived; that according to this principle, the degree of import duty ought to be proportioned to the risk, and to the rate of the common price of the article when smuggled; so that the situation of the frontiers being more or less open, articles of commerce which according to their bulk are more or less liable to escape the vigilance of the revenue officers, are considerations, which, together with many others, ought to occasion some difference in the quota of the duty; but as regulations in a great kingdom can only be adapted to general or very distinct circumstances, I had conceived, admitting only a few exceptions, that a duty of *fifteen* per Cent. was the reasonable

sonable rate to be laid on importation of all foreign manufactures.

I MUST observe likewise, that another peculiar advantage would arise from the substitution of an import duty instead of absolute prohibitions, which is that by that method, we should obtain an exact knowledge both of the nature, and of the quantity of the foreign manufactures introduced into the kingdom. And this information might possibly determine what kind of encouragement it might be necessary to grant to different branches of natural industry, and what new establishments it might be proper to set on foot.

ANOTHER method of augmenting the public revenue without any inconvenience would be, by making some alterations in the manner of levying the import duty upon foreign works of industry; this duty is for the most part fixed in proportion to the weight, and this mode has been preferred, in order to avoid the effect of false declarations of the value of merchandise: the consequence however, has  
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been, that articles of great value pay but a light duty, and yet these are the very objects of all others, of which the nation ought to be the most jealous, and the most anxious to contrive to fabricate them herself, because their high price is always the result of a great deal of labour bestowed upon them: therefore, upon moderating the import duties, I was of opinion that a new essay should be made of commercial integrity, by requiring a declaration of the value of all merchandise imported into the kingdom, and regulating the duties according to that declaration; yet I wanted, at the same time, to discourage all fraudulent undertakings by every precaution which it was in the power of administration to make use of; the bare publicity of a base action is one of the most efficacious preventions; for merchants cannot subsist without reputation, and when the revenue laws had been rendered more prudent and moderate, government in combating abuses would have found, that the exertions of its authority were supported by the influence of public opinion.

LASTLY, if it was not judged proper to rely upon the effect of these arrangements, the same plan might have been followed without running any risk, and it would have been sufficient to have determined that the duty to be demanded should never be under a certain *quota* per hundred weight.

INDEPENDENT of manufactured goods, most of the countries of Europe, either by means of their own soil, or of that of their colonies, have products to dispose of, which are peculiar to them, and we should not oppose the introduction of this species of merchandise, by the same obstacles as we may throw in the way of the entrance of articles of industry: the products of nature are for the most part inimitable, and the enjoyment of them cannot be prohibited, without a degree of rigour incompatible with the laws of public felicity, and the principles of sound policy. There are even some of these natural commodities, the deprivation of which would make men of independent fortunes, and possessed of personal estates, quit the country  
where

where they could not obtain them; this is the reason, that the English, extremely jealous of the balance we gain from them by the sale of our wines, do not, however, prohibit them, but content themselves with limiting the consumption of them to the rich, by augmenting the price of that article, by a very high duty; some poor nations who have no colonies, have done the same with respect to coffee. France has but few precious productions of nature to wish for, and she enjoys so many means of making commercial exchanges, that it is both proper and convenient for her not to make any formal opposition to the introduction of all the fruits of the earth, and of every commodity she finds herself deprived of; but as most of them serve to gratify the taste of the rich, or of people in easy circumstances, it is but reasonable to draw a revenue from this branch of consumption; and we ought never to lose sight of this principle, that of all taxes whatever, the most convenient are the duties on importation, and exportation, when they are not prejudicial to the interests of the State; for custom-houses being once established the



expences attending them do not increafe in proportion to the augmentation of the collection. I am of opinion then, that a duty of *ten* or *twelve* per Cent. fhould be laid on the importation of wines, ftrong liquors, fpices, dried fruits, cocoa, perfumes, and other articles of the fame kind, and that the duty fhould be limited to one half, on commodities of more general utility, fuch as oil, rice, cheefe, fmoked meat, drugs neceffary for pharmacy, &c.

ALL materials for building of fhips have been a long time duty free, and this is a very rational encouragement given to agriculture.

THE duties laid on merchandife from the Indies, from China, and from the Ifle of Bourbon, brought home in French fhips, may be continued without any inconvenience, with this precaution however, that if the Englifh government fhould ever be able to compafs an effectual oppofition to the trade carried on by the fmugglers, who fupply themfelves with teas upon the coafts of France, it would probably  
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become necessary to diminish the import duty upon that commodity in France, in order to reduce the price to the purchasers, and thus to indemnify them by an augmentation of their profits, for the increase of their danger. It is to be wished, however, that a more moral legislation may one day unite all governments in the common cause of extirpating the contraband trade, and that the word *reciprocity* may no longer serve to legitimate political speculations, absolutely contrary to the laws of order, which it is the duty of kings to maintain.\*

\* The duty on the importation of merchandise from the Indies and from China, is not entirely included in the custom-house duties leased to the general-farm; part of them is collected for the East-India Company; but the produce has been so small and so uncertain for several years past, on account of the war, that no distinct notice was taken of it, in the chapter on the general contributions of the people; but it was united with the article of *fundry objects*: this special grant, during the peace, and according to the extent of the trade, may produce a very considerable revenue.

NEITHER

NEITHER the importation nor the exportation of corn should be subject to any duty! the former almost always takes place in time of scarcity, and then it is that the working poor suffer, so that a tax laid upon the succours brought in by foreign commerce, would be both cruel and impolitic,

THE produce of foreign fisheries ought to be subjected to duties amounting to a prohibition, and in order to favour those of the maritime ports of the kingdom, this valuable occupation ought to be as much encouraged as agriculture, since it equally augments the quantity of food; and as much as manufactures, since the value of the produce of the fisheries partly consists in the worth of labour; and as a particular object of policy, since this employment, by forming navigators and seamen in time of peace, becomes the source of strength in time of war. Yet there are circumstances which may require an exception to these general rules; and the introduction of the produce of foreign fisheries ought to be permitted,



permitted, when the unfortunate events of war oppose the national fisheries.

ALL the productions of foreign mines ought to be subjected to an import duty of ten per Cent. but the introduction of the precious metals, such as gold and silver, should be exempted from all duties; these metals are, notwithstanding, subjected to one tax, under the denomination of a stamp duty, when they are made use of to make plate, jewels, or other works of industry, and that part of them which is converted into money is indirectly taxed by the profit which the sovereign makes on the coinage.

ALL the other objects of importation not comprised in the preceding classes, scarcely amount to the sum of *ten millions*, and they may be subjected in general, without any inconvenience to a duty of *five* per Cent.

THE customs payable upon the importation of foreign merchandise, supposing them to be established upon the basis I have  
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laid down, and always making allowance for inevitable frauds, would amount, as nearly as I have been able to compute them, to between *eight* and *nine millions*; so that by adding the duties on exportation, the total of the customs on the foreign commerce of France, would only amount to *ten* or *eleven millions*, but what would it signify, if in the event, the king's revenue should suffer a diminution of *one* or *two millions*, by the proposed alteration in the custom-house duties? Is this a circumstance to be placed in competition with the advantages that would result to the State and its commerce, from a legislation entirely simple, and from the suppression of all restrictions which impede general circulation.

I WILL farther assert, that the increase of industry, which taxes equitably laid would excite, would, in a short space of time, indemnify the exchequer for the slight sacrifice it might have made.

It would be very wrong, however, upon remarking the great revenue of the customs  
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in several countries of Europe, to be surpris'd at the small produce of those of France: it may probably appear very singular, at the first glance, that the immense foreign commerce of this kingdom, should not yield more than from *ten* to *twelve* millions in customs, and that in prudence more ought not to be expected from them: but a single reflection will be sufficient to explain this seeming contradiction; which is, that the revenue arising from the customs, is no standard for the prosperity of a nation; no person for example, would believe that the riches of Spain were diminished, if by increasing her native industry, she could be enabled to do without foreign manufactures; though the Sovereign, at the same time, should lose the amount of the duties impos'd on their entry.

PERHAPS it will be stated in opposition to these principles, that in England, a country of great industry, the customs are one of the principal branches of the public revenue, and in fact, their produce must amount to between sixty and seventy millions of livres, but in this sum is included  
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the duty upon teas, an article of consumption, which considering its extent, is peculiar to England; the duties on the importation of foreign wines, which bring in a revenue of *twelve* millions of livres, and which England owes solely to its deprivations; and lastly, the duties on coffee, sugar, tobacco and coals. Therefore, in order to form a just parallel, we should be justified to include in the customs of France, the revenue the King derives from the tobacco farm; from the duties of the western domain, levied upon the entrance of the produce of the French West India Colonies, from those laid on articles of consumption within the kingdom; and even from those which are demanded upon the entrance of fire wood into every town, since the last tax corresponds with that laid on pit-coal in England. However, if we join all these collections together, no great disparity will be found between their amount, and that of the customs in England.

BE this as it may, it is not by examples that the business of administration must be conducted; the custom-house duties in  
England

England are perhaps considerably too high; and with respect to teas in particular it cannot be doubted: in fine, these duties must necessarily vary according to the different circumstances of nations; and the only truth that can be applied to all countries is, that the prudent distribution of this branch of taxes, is one of the most important of all public arrangements; and it ought likewise to be observed, that, the more the industry of different nations increases and approaches to perfection, the more essential it will be to facilitate all the operations of commerce: nevertheless amidst the great number of channels that are open to it, we must know how to distinguish those intercourses which are the most useful to the State. The exportation of national merchandise, and the importation of foreign manufactures are both of them branches of commerce, but their effect on the riches and population of a country is totally different: we must not, therefore, form a general idea of the freedom of commerce, with a view afterwards to idolize this principle.

HITHERTO,

HITHERTO, I have not examined the particular interest the different provinces of France would have in adopting the plan of reform I have explained; but there cannot be the least doubt, with respect to the provinces distinguished under the title of *effectively foreign* and those *reputed foreign*, that they could have found no difficulty in acknowledging that being subjected to a very moderate general tariff would have been less burthensome to them, than the being obliged to support their local duties, and those which they are obliged to pay upon all goods on entering and going out of the provinces of the five great farms. In a word, the strict examination of the registers of the customs, which I have already mentioned, will furnish information of those particulars which are best adapted to remove all objections; and it will be seen, that by means of uniform duties successively established, the provinces *reputed foreign*, are in comparison with the others, in a less advantageous situation than they had imagined, according to antient presumptions.

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THE future alteration in the State of the small number of provinces absolutely treated as foreign countries, ought to be considered by them in a very different light; not only the proportion of their contributions to the custom-house duties, but likewise their commercial situation would be totally different, since at present they trade freely with foreign countries, and are not controuled by custom-houses, except in that part of their frontiers which joins the interior provinces of the kingdom. I therefore think it may be useful to give a concise idea at present, of their new relations, under the hypothesis of removing all the custom-houses to the extrémities of the kingdom; and supposing them subjected to the regulations of a tariff conformable to the principles I have laid down.

IN the first place, we find, that the present state of the provinces called *effectively foreign*, would not undergo any alteration with respect to their exportations to foreign countries, since all the merchandise sent out of the kingdom would be freed from all export duties, except wines, and

the first materials for manufactures; and as the wines of Barrois are an object of foreign commerce, and the most trifling duty might injure that branch of business, an exception in their favour would be of no consequence, and the sacrifice would be very small indeed.

NEITHER would the commercial state of the aforesaid provinces be changed with respect to a great number of articles of importation; in fact, we have seen that the raw materials proper for its manufactures, were to enter into all parts of the kingdom duty free; therefore the real alteration from the present state of things in those provinces, would relate to the power they actually enjoy of importing into them, duty free; the works of industry of all other nations; spices and various other articles of luxury; common metals of all kinds; and sundry other commodities, which according to the system of a general book of rates would be subjected to an import duty; lastly, and which indeed is the principal alteration, they would be made liable to the duty on the consumption of American commodities.

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In return, *Lorraine* and *Alsace* would be set free from the tolls, and duties of import and export, to which they are now subjected; and these two provinces, which with the generality of Metz, compose the whole of the country called *effectively foreign*, would receive all the commodities they should draw from the interior parts of the kingdom duty free; and what would be of still greater importance, they would be no longer subjected to those prohibitions, and taxes, which at present cramp the exports of their own productions, to the other provinces of France. This is the exact state, or very near it, of the alteration that would take place in their commercial situation, and certainly a great source of encouragement for their manufactures would be the result; and as the price of corn is constantly lower in these provinces, than in the other parts of the kingdom, they would naturally find themselves called upon to make greater exertions of industry, when the sale of the produce of their labours throughout the kingdom was no longer interdicted, or checked by high import duties. I think therefore they would be in the wrong, if



in considering the new plan of establishing custom-house duties, they should confine themselves to a comparison of the probable quota of their contributions to these new customs, with the imposts to which their trade is at present subjected.

YET, the question reduced to this interested point of view, would not turn out unfavourable to them, and I shall enable them to form a judgment upon it from the following sketch: I have estimated the amount of the customs according to the proposed new tariff at from *ten* to *eleven* millions of livres, for the whole kingdom, consisting of twenty four millions, six hundred and seventy six thousand souls: the population of the three generalities, now treated as a foreign country, consists of one million, eight hundred and ten thousand three hundred souls; consequently, according to this proportion, their contingent of the new customs, would not amount to more than eight hundred thousand livres.

THE duty on the consumption of American commodities, from which these provinces

vinces are at present exempted, would be one of the new charges brought upon them by the new system, and their share of this duty, supposing it to be rigidly levied, would not amount to more than three hundred thousand livres.

THE total then would be one million, one hundred thousand livres.

IN return, the duties levied in Alsace and Lorraine, under the denominations of *tolls*, *transits*, transports and *foreign customs*, would be suppressed, as well as all those, which are now exacted on the line of partition which separates the three provinces from the interior parts of the kingdom; and as the internal duties alone, amount to about five hundred thousand livres, I believe that by making a plain Exchequer account, that the State of the provinces called *effectively foreign* would differ very little from what it is at present; but the superficial attention that has been hitherto given to matters of this nature, and the obscurity in which they have always been involved, have favoured all kinds of errors, and extravagant opinions.

MONARCHICAL governments in which the success of each particular branch of administration can never be promoted but by the information of the principals in each department, stand in more need, than any other, of the assistance of men of universal abilities, and yet these very governments have always appeared to dread them most; the reason is, that ignorance is of the same use to Ministers, as etiquette to Princes, it serves to keep observers at a distance.

ONE important truth, cannot be disputed, which is, that the separation of some provinces, from the political connection, and from the laws of commerce which ought to unite all parts of the kingdom, is absolutely contrary to the interest of the State. I am nevertheless of opinion, that the capital of Alsace ought to be made a free city, as those of Marseilles, Dunkirk, and some other maritime cities of the kingdom are at present; the situation of Strasburg, at the extremity of the frontiers of Swisserland and Germany might  
4 likewise



likewise claim this indulgence, for the interest of commerce.

THE extremely complicated state of the customs, would require a separate work, if we were to go through all the details; but we should be the more apt to lose the chain of principal ideas, yet it is this chain which makes an administrator of the Finances master of the objects of his meditation; all the more precise illustrations, all the exceptions unite themselves to it without confusion, and it is then only, that the labours of subalterns in office add to his information, whereas, without a first leader, their researches and compilations only increase the chaos. In fine, what I was most desirous of, was to demonstrate that this great affair of the customs in France, might be reduced to very simple notions and principles. In general, it is only by pursuing a very long and intricate path, that we arrive at results of this nature; for whether it be, that the mind of man is naturally fond of launching out, or that from a principle of self-love, we rea-

dily believe in the great distance of all objects that we do not clearly discern, it is certain, that with respect to all complicated matters, we never discover but in the very moment when we touch upon their solution, how very near us it was all the time.

C H A P.

## C H A P. V.

A CONCISE EXPLANATION OF THE USEFUL ARRANGEMENTS ADOPTED BY THE PROVINCIAL ADMINISTRATIONS.

WHEN I endeavoured in one of the preceding chapters, to point out the line of conduct that ought to be pursued to accelerate the reform of the taxes, I suggested that a great part of this plan could not be realised by the authority of general laws alone; and I indicated the establishment of provincial administrations, as one of the most efficacious means to execute the general plan of improvement we ought to have in view. I shall not seek to strengthen this truth by more reasoning; I have already done it, both in the *account given to*  
*the*



*the king*, and in the *private memorial* which I composed in 1778, to influence the king's determination\*, but I mean to add fresh strength to the general ideas, by giving a succinct exposition of the principal views of administration, which were adopted by the assemblies of Upper Guyenne and Berry, and by comparing in this manner, the transactions with the maxims, and facts with theory.

THE result that is going to be offered, will serve as a course of instruction applicable to the diverse arrangements, whereof the interior administration of the provinces is susceptible, and I shall annex the reflections that naturally belong to each subject.

THE provincial assemblies had several obstacles to combat, after my resignation of public affairs; so that their ensuing steps were not as diligent as the first; but

\* This memorial was printed by stealth in 1781; a spirit of malignity against me dictated that measure, and abuse of confidence furnished the means to execute it.

I shall

I shall be satisfied with pointing out what they did in a short space of time, and I shall give a sufficiently extensive idea of what might be expected from them, if their efforts were seconded,

THE first instituted provincial administration was that of Berry, and the effectual suppression of personal services throughout the whole province is due to its cares. This enterprize failed, when it was attempted in a general manner, in 1775. It was at that time objected to this plan of government, that the substitution of personal services by an increase of the twentieths, exempted from all taxes, both the clergy who are not subjected to that kind of impost, and the various proprietors of moveable effects: an assessment on every manor, of a charge till then imposed only on the land-tax contributors and yeomen, was looked on as an infringement of the privileges of the nobility; in short, they seemed to fear least when personal services should be converted into a general tax, this tax should be permanent, whilst personal services might again be required whenever  
the

the royal exchequer should be under the necessity of providing for extraordinary expences. Be this as it may, these were the motives, which strengthened perhaps by the spirit of opposition, hindered the intended arrangement from having any effect, and the law promulgated on that subject was repealed before it was put into execution.

THE provincial administration of Berry, has shewn that by trusting that kind of reform to the cares of an assembly of proprietors, what had been till then, found difficult and impracticable, could be executed without any kind of objection, and even in such a manner, that neither the parliaments, nor courts of aids would desire to take cognizance of it. In fact, how could they withstand, in a transaction which concerns only local interest, the desire of a provincial assembly that would have discussed them with prudence and have been unanimous on the choice of the means?

I BELIEVE it important to communicate on this occasion, the order of the deliberations



rations of the province of Berry; as an instruction of general utility may result from it; their determination was not slightly embraced, it was only at the third meeting, and after its objects had been considered under various points of view, that they fixed on a plan whose first merit was, that it united all their opinions in its favour.

THEY began by ascertaining the extent of the burdens imposed by the obligation of personal service on the highways, the works that had resulted from them, those that might be expected from a new system, in short the mode and measure of taxation most proper to be adopted to pay for these works in ready money.

THE verbal process offers a very simple calculation, which deserves to be the more attended to; as it is difficult to collect clear and precise notions on such a subject. It states, that out of seven hundred and seventeen parishes that compose the province of Berry, five hundred and seventeen were yearly ordered for personal service, and that they provided forty thousand labouring

labouring men, twelve thousand drivers, and twenty-four thousand horses, or yoke of oxen.

THAT by multiplying these means by eight, which is the number of days commonly required each year, the result was three hundred and twenty thousand days of personal labour, and ninety-six thousand for the wheel carriages.

THAT by estimating at fifteen sous each, the day's labour of each man, and that of the wheel carriages at four livres, the burthen imposed on those obliged to personal service, was equivalent to a tax of six hundred and twenty-four thousand livres.

IN short, that a long experience shewed, that even with such powerful means, they had never opened above six leagues of communications in one year, and that very often, only two had been finished.

THE assembly of Berry, taking next under its consideration, the sum that would  
be

be necessary to pay in money for the works on the highways, found that two hundred and forty thousand livres would be sufficient, both for the maintenance of the communications already existing, and the annual opening of six leagues more\*.

THIS provincial administration deliberating afterwards on the most proper method of assessing this tax, it was debated, whether it was to be added to the twentieths, the poll-tax, or the land-tax, and when it resolved on this last impost, this determination was not taken from a respect to the relation between the situation of the land-tax contributors, and those liable to personal service, but rather from general motives of equity, and after it had been ascer-

\* The maintenance of the highways with ordinary causeways, was estimated at six hundred livres per league.

The new communications at twenty-five thousand livres per league.

The real expences have been rather under these estimations.

tained



tained that the land-tax was the least unequal basis of proportion of the three.

IN fact, if we wish to know what classes of citizens are exempted from these taxes, we shall find,

THAT the twentieths are neither paid by the clergy, nor the proprietors simply of moveable effects, in which last class we may rank merchants, and all those who live by their talents and their industry.

THAT the poll-tax is absolutely similar to the land-tax, in the country, and in those towns that are subjected to the same rule of taxation, since they are imposed in an equal proportion; so that the poll-tax differed from the land-tax only with respect to the nobility, privileged people, and inhabitants of the free towns; and therefore that this contribution was not a proper measure for the imposition of a new tax, as that part of the poll-tax is more proportionate to titles and qualifications, than to the circumstances of individuals; besides the incumbents of saleable offices  
pay

pay this tax by the means only, of a drawback on their salaries; the clergy are entirely exempted from it, by virtue of an ancient redemption; in short, the poll-tax of the nobility and privileged persons being exigible in their places of abode only, and the major part of the great land-proprietors living at Paris, it is not where their estates are situated, that they pay this tax.

AFTER these considerations, the provincial assembly observed, that the land-tax being paid by all yeomen indiscriminately, by the tenants of the clergy, by those of the gentry and of privileged persons, the exemption took place only in favour of those few proprietors of the last mentioned classes, who keep their estates in their own hands; and that it is even restrained in most provinces to the work that may be done with three ploughs only.

THAT it resulted from this exposition, that the land-tax was the least exceptionable of the diverse impositions above-men-

tioned, and that even these exceptions might be modified by persuading the nobility who keep their estates in their own hands, to contribute in a greater proportion to charitable institutions, or even to the poll-tax.

By these means, the question on the properest manner of assessing the tax for the highways which had occasioned very violent debates, when it was only examined with respect to prerogative, excited them no longer, when it was resolved to inquire into it, according to the general principles of prudence and equity.

As soon as the provincial assembly had agreed as to the properest basis for the tax to be appropriated to the maintenance of the highways and opening of new communications, it immediately applied its cares to the discovery of the most reasonable method of assessment. It judged, that it would be inconvenient, and even unjust to convert the entire expence of the highways without any reserve, into an additional and uniform increase of the land-tax; and it  
made



made fundry distinctions which undoubtedly require much care and application, but which greatly contributed to the success of that operation.

THE provincial administration seeking therefore to determine in an invariable manner, the proportion of the new tax, which each parish in the generality was to pay, considered in the first place, that when personal service existed, the less populous districts contributed to this public charge much less than the others; and on the strength of this observation, the assembly did not think it just to assess them in exactly equal proportion, in the adoption of the new system: it undoubtedly looked on an ancient custom, as a sort of privilege to which it was reasonable and prudent to pay some respect. It resolved in consequence, that the contribution of the least populous parishes should be regulated somewhat under the fourth part of the principal of their land-tax\* and that of the most populous parishes, un-

\* What is understood by the *principal* of the land-tax, is an equivalent to about three fifths of that impost.

der the third of their land-tax. The provincial administration considered also, that the two hundred parishes from which no personal service had been required, merely owing to their distance from the highways, enjoyed nevertheless the use of general communications, and that it was just to require a certain sum from them, but in a less proportion than that paid by the others, and their share was fixed to a sixth part of the principal of their land-tax.

LASTLY, as the labourers liable to personal services, and who were obliged to allot eight days yearly to these works, pay so moderate a land-tax, that it would amount in money to five or six sous only, it was thought equitable to determine, that none of them should pay less than fifteen sous.

It was by these various equitable arrangements, that without overburthening any one district, they were enabled to collect a sum of about two hundred and forty thousand livres assessed, by  
means

means of a public and authentic book of rates. It was afterwards agreed, that the contributions of each district being thus determined, a certain extent of the highways should be allotted to each, and that this extent should be determined by a comparative statement. That the proposals of every one should be received for contracting for this work, and if it happened that the contract did not amount to the sum allowed by the statement, the overplus should be accounted for to the parish in diminution of its land-tax; but if, on the contrary, it happened that the contract amounted to more money than what was allotted by the statement, it should be remedied, either by lessening the extent designed to be repaired, or by assigning the payment of the overplus, on the sums to be allowed the ensuing year to the same parish.

WE may observe, how much the spirit of this regulation was calculated to establish confidence; it was, also, generally approved by the province: and yet it was not brought to its perfection, when they presented it to me; but I discussed it, article after ar-



ticle, with the deputies of the provincial administration, and as we were reciprocally animated by the same zeal, we easily understood each other: reason, justice and moderation will always inspire men with a reciprocal confidence, when diffidence does not separate them, and when they are not blinded by an inconsiderate desire of independence, nor the prejudices given by an ill-conceived authority.

I MUST take notice, however, that all the gradations made use of in the assessment of the tax for the highways, were rather adapted to the precautions necessary in every great alteration, than to the ordinary principles of justice; for the usefulness of public communications ought to be always considered as general, and then, the assessment of the tax necessary to defray that expence, ought to be regulated on as uniform a footing as all the other contributions appropriated to the exigencies of the State: but as it was the observation of these diverse arrangements by the assembly of Berry, that facilitated the abolishment of personal services, and prevented those complaints, and  
parties

parties which always embarrass a Minister, we may so much the easier be convinced of the utility of provincial administrations, which can adapt their plans to circumstances and to custom, and attain by degrees the public good they have in view; whereas government being obliged to act always in conformity to its general laws, scarcely ever knows how to avail itself of various circumstances, and very often experiences those difficulties that attend on its simple will and pleasure, as well as on every other arbitrary measure.

THE assembly of Berry was also taken up with the most proper means to reform the assessment of the land-tax, and the poll-tax; carefully examined the various methods applicable both to the nature of the effects, and the way of thinking of the people of Berry; and it was of opinion, that it was important to begin with establishing a proportionable equality between the contributions of the different parishes, not only to secure an absolutely necessary equilibrium, but also to facilitate by that means, the establishment of some permanent principles

for the peculiar assessment of the share of each contributor. The provincial administration resolved therefore, that an examination should be made into the income of a certain number of parishes, selected from various parts of the province, and including a thirtieth part of it; that a common proportion for the taxes should be fixed on, in consequence of this research, and of the information resulting from it, and that this common proportion should become the basis of the general rate of assessment: they sought afterwards for the most proper means to assess according to this rate, the parishes whose taxes were comparatively either too light, or too heavy; but as the assembly of Berry determined, in the view of compassing this end, on the adoption of a method used by the assembly of Upper Guyenne, it will be more natural to explain it, when I shall give an account of the transactions of this last mentioned provincial administration. I shall also, at the same time, give the deliberations of both provinces, on the poll tax, because their opinion, as to the best method of equalizing the assessment of that tax, was similar. It would be really interesting



interesting, if these administrations were to become more numerous, to see them enlighten each other, and form, as it were, a general association of knowledge, against which it would be in vain to attempt the fence of prejudices, or of unjust and severe customs.

IN Upper Guyenne and some other southern parts of France, the land-tax is not relative to the condition of persons, as in the rest of the kingdom; it is entirely imposed on the landed income, and this income proceeds either from noble properties, that are exempted from the tax, or rural, or ignoble properties that are alone liable to it: this method, which has established a difference between the various sorts of landed property, similar to that which exists elsewhere between individuals, has undoubtedly several advantages: the diversity of conditions is no longer recalled to the mind every instant, and the land-tax may be regulated in a fixed and invariable manner, because those landed properties, that are rural, cannot any longer give any exemptions to their proprietors, whatever may be their rank.

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THIS re-union, however, of every contribution liable to the land-tax, into a single impost collected on one species of effects, is not the less defective, as it imposes the common burden in an unequal manner, and oversets the equilibrium of the national strength. Such an arrangement would more especially be impracticable at present, because the landed property that belongs to the nobility and clergy is much more considerable than at the time, when the distinction of noble and rural property was established. What then would simple reason assign as the utmost degree of perfection? It would be, to render the tax paid by the contributaries invariable, without having recourse to any exemption in favour of a part of the landed income; this is the end which the assembly of Berry seems desirous to attain, though without violating the prerogatives of the nobility. The execution of such a plan deserves to be seconded; for so many obstacles are constantly opposed to the most reasonable alterations, that discouragement will soon ensue, if government does not countenance them.

WHILST

WHILST the provincial administration of Berry applied its cares to the land-tax, it inquired also into the diverse particular arrangements, in order to reform those that were attended with inconveniences: some real ones were discovered, which escaped the attention, in the reunion that was made of the country parishes and of the adjacent towns for a common assessment of the land-tax; and it was remarked, that the credit and influence of the inhabitants of towns caused these parishes to bear too great a share of the common burden.

IN short, the assembly prosecuting its plan of reform, endeavoured also to establish a very equitable distinction between those parts of the province that are exempted from the gabel-duty, and those which are liable to it.

I PASS over several other results of its labours; there is not one of them, however, that did not tend to unveil some important truth; because every branch of taxation presents to an attentive mind, a great many abusive,



abusive practices to reform, and a great deal of good to do.

THE provincial administration of Berry directed also its views to undertakings from which some advantage might accrue to the province ; and the Duke of Charost, of the family of Sully, animated with a laudable zeal for the public good, wrote a considerable treatise to demonstrate the utility of a canal that should join the rivers *Allier* and *Cher*, and to shew how it could be executed with the assistance of a very moderate allowance from government.

IN short, a capital sum was raised in a manner that was unknown till then, and it was appropriated to some undertakings useful to the province, and to enliven various branches of industry by moderate rewards : the Archbishop of Bourges gave the idea of it ; this prelate, who presided in the assembly, and who distinguished himself by the most commendable zeal, excited the clergy by his own example, to a voluntary contribution, and several members of the nobility, and of the commonalty, having generously done  
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the same, the subscription increased successively. It is not, however, from the extent of these contributions that we ought to judge of the importance of these actions; but we may discover in them, a social principle, worthy of notice, namely, that the greater share we give to men in the disposal of their property for the exigencies of the state, or of their province, the more they are inspired by a patriotic spirit, which often disposes them to support burthens, the imposition of which they would strongly oppose, if they had nothing to do with public affairs.

THE King approved the establishment of a provincial administration in Dauphiné; but as that province had formerly an assembly of the States, which was only suspended, occasion had been taken to ground a claim of certain prerogatives attached to the jurisdiction of Grenoble, and to the possession of certain baronies, on the constitutive laws of these States. Difficulties arose from these pretensions, both with respect to rank, and the precedency of that jurisdiction, which I could never surmount;  
so

so that the complete establishment of that administration was delayed ; and the trifling indulgence shewn to these provincial administrations since my retreat from the ministry, has entirely destroyed the hopes of the province. These obstacles chagrined me very much: the inhabitants of Dauphiné have a natural genius and aptitude for public affairs: they would therefore have found great facility in establishing in that part of the kingdom, an administration composed of able members disposed to serve the public. But what is most remarkable and praiseworthy, is the great and continued earnestness of the Parliament of Grenoble to forward the success of the King's views: it did not examine, whether it was proper that it should remain the only intermediary corps between the King and his subjects; it did not seek to ascertain whether the principal members of a supreme court ought not to expect to find more condescension in an intendant and his sub-delegates, than in a collective administration composed of the three orders of the people. The Parliament entirely divesting itself of every particular consideration, and of that way of thinking  
peculiar



peculiar to collective bodies, was attentive only to the advantage of the province: very different in this respect from the major part of mankind, who often forget that they are in the first instance, citizens and proprietors, and only fix their attention on the privileges attached to the dignity they have been invested with, or on the prerogatives of an office, they have perhaps bought, only the day before.

THE provincial administration, established in Upper Guyenne, under my ministry, not having met with the causes of delay peculiar to Dauphiné, was easily formed, and soon became respectable, by steadily attending to every object relative to the public good. I shall cursorily relate its most essential transactions, during the first years it was established, and of which only I was an eye witness.

THE public roads were not made by personal service in Upper Guyenne; but they complained of the unequal assessment of the contributions required for their maintenance, and of the little care that was

given to that branch of administration: The very first provincial assembly made a very instructive report on this object, gave a prudent exposition of the most useful internal communications; presented an equitable plan to indemnify those proprietors who should be deprived of any part of their lands, and formed a scheme for the just assessment of the tax necessary to pay for these various labours: the expence of the highways and of the communications on which the exclusive privilege of the post might be established, was left to the charge of the whole province, but it was obliged to contribute only three fourths of the expence of those communications peculiar to towns situated in the interior parts, and the rest was supported by the counties of elections, these communications passed through; lastly, the charges for roads that are only useful to particular districts were to be borne in the proportion of one fourth by these districts themselves, one fourth by the elections, in which they are situated, and the other half by the province.

THE provincial administration extends its views farther than this; it inquires into the abusive practices that may take place in the management of the works made on those highways that are paid for in money, but its principal care is to reform them, and not to run into the other extreme, by renewing the custom of personal services: it seeks to perfect this branch of management not only by the help of general ideas so well known and so rarely persuasive; but also by joining to them a knowledge of every particular, and more especially by insisting on those most applicable to the province.

IN short, as in the provinces denominated provinces of *real land-tax*, such as Upper Guyenne, the lands are divided into noble manors, and rural estates, and as the last alone pay the land-tax, whilst the others are exempted from it, let the condition of the proprietors be what it will, it resulted from this arrangement, that the additional land-tax for the highways was not supported by the noble manors. This was reported to the assembly; and the nobility and clergy, led by the zeal inspired by the new formed



administration, offered immediately a voluntary contribution for the highways, in alleviation of the rural lands; they fixed this contribution at a fifteenth part of the twentieths paid by the noble manors, and those of the commonalty who possessed any of them, followed the same example.

THE provincial administration, conscious at the same time, of the usefulness of a rule to go by in every undertaking, in order to be able to tax every individual at all times with a share of the public works, proportionate to his circumstances, fixed the totality of the other contributions applicable to the maintenance of the highways, at the eleventh part of the land-tax.

It fought likewise, for the most proper means of saving the public money; it was of opinion, that in a municipal administration, where the inspectors are numerous, and the profits of contractors must be shared among several, it was proper not to give too great a latitude to these contracts, in order to admit a greater number of bidders, and to get the work done cheaper. It was

not restrained by the fear that there should not be at first a sufficient number of experienced bidders, to undertake every one of these contracts ; and it considered, that this branch of art is easily enough learned, so as to provide in a short time, men sufficiently capable, more especially when they were to work under the direction of good engineers, and intelligent inspectors. It observed also, that the bidders who reside near the place where they work, ought not only to be satisfied with a less profit, but be likewise so much the more careful and diligent to avoid the reproaches they would daily be liable to, when they reside in the midst of those who are witnesses of their labours, and who have the greatest interest in their being well executed.

THE execution of this resolution answered the expectations of the assembly ; a multiplicity of bidders presented themselves for every part of the province ; the former price was much lessened ; in some places this diminution was a fourth, and even a third ; in short, the leases having been made out by the members of the provin-

cial administration, or by its delegates, no kind of secret, or underhand profit could be made on them.

THIS administration took equal pains for the assessment of the land-tax; this impost is collected in Upper Guyenne, according to a very ancient terrier made in 1669; the short space of time in which it was composed, for it was finished in less than three years, did not allow of its being done with the necessary exactness; but the most imperfect terrier is perhaps better than the arbitrary distribution of men, considering the errors and passions they are liable to.

GREAT abuses however result from an irregular terrier, more especially when the successive increase of the taxes, and the natural effects of time have rendered the proportions more sensible. It was to remedy in part, those that were discovered in the terrier of Upper Guyenne, that the land-tax was increased in 1727, in all the province, the produce of which augmentation was to be applied by the Intendant to the discharge of the overburthened districts;



but this augmentation was necessarily subject to an arbitrary assessment, and it was sometimes applied to other private purposes. Besides, even if this additional land-tax had been always employed as was at first designed, though an enlightened judgment, and a perfect impartiality had always presided over its assessment, the trifling sum of one hundred and twenty thousand livres that it amounted to, would not have remedied the great disparity of the terrier, more especially at the present time, when the land-tax paid by that generality, amounts to three millions, four hundred thousand livres.

THOUGH the provincial administration has not as yet been able to ascertain with precision, the measure of these disparities, it had at least formed an idea of it, and in the comparison that was made of the land-tax of a great number of districts with their respective twentieths, the disproportions were found to be so excessive for some of them, that we are almost afraid to quote them, even from the reports made to the provincial assembly. There were some estates so overburthened, that the proprietors had

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desired

desired to discontinue cultivating them ; and it was to prevent this dereliction that an ancient law, still more formidable than the evil it was calculated to remedy, ordered, that the proprietor should pay the tax for the lands he left uncultivated, under the penalty of forfeiting the other estates he might have in the parish. In short, another law as rigorous ordered, that no proprietor should have a right to demand a diminution of his proportion of the land-tax, even though it was imposed on lands impoverished by torrents, or covered with sand by floods.

THIS hardship was undoubtedly less felt by those, who had become possessed of these lands, after they had suffered these revolutions, and had consequently paid a proportionate price for them ; but besides that there is always a great number of ancient proprietors, more especially in that province where the lands rarely change their owners, this disproportion between the contributions of the districts is certainly a public evil. The comparison made between the produce of labour and the charge laid upon it, creates

ates an aversion from industry, and presents a continual idea of injustice, which propagates discouragement; and there were examples of intire districts, that resolved to abandon their patrimony: in short, these disparities between the tax and the income, are what increases the difficulty of collection, and thus it is, that distresses and seifures are multiplied to the utter ruin of the contributaries, and make them look on all taxes as odious, and even as a tyrannical imposition.

THE administration of Upper Guyenne, struck with these various inconveniences, was nevertheless conscious of the difficulty of applying a speedy remedy to them; the general renewal of the terrier would occasion a very great expence, if it was to be undertaken at once; and this plan would raise obstacles, and a strong resistance on the part of all the proprietors interested to preserve things in their actual state.

THE provincial administration therefore, having considered this business under different points of view, adopted a plan of

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improve-



improvement that was generally approved of; it resolved, on endeavouring at first, to form a reasonable tariff, by taking for its basis, the proportion of the land-tax in parishes situated in the various elections which were universally acknowledged to be most equitably assessed: it afterwards ordered a terrier of these same parishes to be made, in order to know their extent exactly, and the various degrees of goodness of the soil they contained. Thus, the provincial administration formed at a very trifling expence, a book of rates, which was to serve as a point of comparison, and it proceeded in the following manner to establish an uniform rule of assessment.

ALL the districts who thought their assessment exceeded the just proportion by a third, were authorised to demand a new survey of their lands to be made at their own expence, under the inspection of a delegate from the provincial administration, and of experts chosen by him. The assessment of the complaining districts was afterwards to be compared with the tariff taken for the common rule; and if it was found

found that this district was assessed in such a disproportion, or near it, as had been announced, it was to be discharged from that excess, and such over-rate was to be assessed on the totality of the contributaries.

It was also resolved, that when those districts which should be too much assessed by a third, were redressed, the same line of conduct should be pursued for those too much assessed by a fourth, and so on, until the difference should not be of sufficient consequence to engage a district to be at the expence of a new terrier. Thus by remedying at first only the most glaring abuses, they would successively arrive at the point of perfection of which such objects are susceptible; and yet by giving the sanction of a permanent law to this operation, they obviated before hand, and without any effort, all the new disproportions which time and natural events necessarily produce.

THE assessment of the *diminution of the impost* of the land-tax attracted also the attention of the administration of Upper Guyenne;

Guyenne; we must understand by this expression, that part of the land-tax which is yearly distributed in each generality, to districts, or to individuals, who have experienced disasters by fire, inundations, hail, or other accidents: the just and prudent distribution of this small sum is its principal merit; and therefore the provincial administration took every proper precaution, that this beneficial operation should not be guided by partiality.

EXCLUSIVE of the sum distributed in *diminution of the land-tax* which I have just noticed, another nearly equal sum is also taken from the land-tax to be employed during the dead season of the year, in procuring work for the poor in places where this aid is most necessary; these establishments are known under the name of *charitable establishments*; this is an excellent institution, and presents the best model of political charity, namely, that of succours given in exchange for easy but useful labour. These *charitable settlements* are determined by the Intendants of the provinces, who acquaint the Minister of the Finances, with  
their



their number, and the reasons by which their choice has been guided; the Minister may make some general observations on them, but it is rarely in his power to particularise them: the keeping the accounts of this expence is intirely in the hands of the Intendants, and is necessarily minute and complicated, not only on account of the multiplicity of these settlements, but also because the landed proprietors who solicit for a vicinal communication, or some other public work, by which they may be peculiarly benefitted, are obliged to contribute something in addition to what government agrees to allow for that purpose.

THE provincial administration of Upper Guyenne attended to all the particulars of so interesting an administration, and it endeavoured more especially to equalize the distribution of that alleviation of the burdens of the poorer class, which was assigned on the total of the general imposition of the land tax: it observed, that since the year one thousand seven hundred and seventy three, the election of Montauban, where the Commissary appointed for that distribution resides, had

had received twice as much for it, as the other five elections of the province, collectively. The provincial administration formed in consequence, the plan of a regulation by which the intermediate commissaries shall be obliged to abide : this regulation which was afterwards approved of by the King, abounds with equitable and prudent arrangements, and I should give it a place here, with all the other laws promulgated to authorise the various deliberations of the assembly of Upper Guyenne, if I was not afraid to give too great an extension to this part of my work.

THE provincial administration took also under its consideration, the defects in the assessment of the poll tax : it examined in the first instance, if it was proper to propose to the King, to convert this tax into some other : but its importance and the magnitude of the public burdens, hindered it from giving a serious attention to this idea, or at least it did not think that the circumstances of the times were as yet proper for this kind of improvement.

THE assembly contented itself with adopting the most convenient measures to moderate the arbitrary conduct inseparable from the assessment of the poll-tax; and it entertains the hope of succeeding, by adopting a more simple and distinct method. It resolved on dividing the various personal taxes, into a certain number of classes, that in the first instance, the authority of the assessors might be limited to placing the contributors in one or other of these classes: it is evident, at first sight, that arbitrary power is very much circumscribed by this arrangement alone; and there must likewise result from this new form of administration, a much more enlightened knowledge of the comparative circumstances of each landed proprietor: in fact, how could the transactions of ignorance, and of the passions be distinguished, when those liable to the poll-tax were separately taxed, without any determined basis of comparison, and when the quotas of each contributory being different, they were confounded together, without order, or method, in the same register?

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IT was therefore agreed on, that four assessors appointed by the contributaries, themselves, should be joined to the chief men of the districts, to make this assessment; that the classes should in the first instance be quickly composed, of such quotas as were nearly equal; and that they should afterwards proceed with greater attention to the reform of each of these classes: the method of this operation was fixed on; and it was judiciously thought, that this examination ought not to begin in those classes, in which the highest assessed were to be comprised, because each one would then have been interested to be included in an inferior class, and by that means, the public would oppose an inquiry into the truth; it was, on the contrary, resolved to attend at first, to the assessment of those included in the lowest subdivisions, that the common attention of those concerned might be only directed to point out those who either from favour, or any other motives might have been too little assessed, and that this attention might therefore turn intirely to the advantage of a general equitable arrangement. In short, the provincial administration

tion adopted also, a very important arrangement in assessments of this sort, namely to make the registers public in each district; a method which is always efficacious in keeping unjust pretensions, or indulgences within proper bounds.

ALL these arrangements were authorised by the King, and their execution answered to what it was reasonable to expect: numerous injustices were redressed, and those who enjoyed unlawful indulgences did not dare either to complain, or give vent to their lamentations.

By attending to these various transactions, we perceive every instant, that the greater part of the particular beneficial improvements of which each province is susceptible, must necessarily be the work of an administration that joins to a local knowledge, those means of persuasion that are the consequence of an enlightened discussion.

THE administrator of the finances can only perceive things at a distance; he scarcely  
has

has the necessary time to follow the course of current affairs, or to attend to important circumstances; and he renounces every difficult undertaking, through the fear of bringing his abilities into question. Those among the Intendants who have the desire, and the qualifications to do well, also, avoid every thing that may occasion resistance, or discussion, and they have stronger motives than the Minister of the Finances for acting thus, because they are less powerful, and have more superiors to please. We may likewise venture to assert, that any ideas that could tend to lessen arbitrary proceedings will never originate with the Intendants, because these arbitrary measures extend their influence, and maintain the desire, and the necessity of being well with them. This is not meant as a criticism on them, nor is it the peculiar result of their public character; I am very far from such an injustice: but the principles which ought to serve as a rule to governments, should never be founded on the sacrifice of private conveniences, nor on the transcendent abilities of a few persons: the passions of men being continually reproduced, in spite of the

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the modifications which the laws or virtue may occasion in them, are in the social compact, that which genera are in nature: these alone remain, whilst individuals change, drop off, and are regenerated.

AMONG the improvements which do honour to the administration of Upper Guyenne, that sentiment of commiseration which engaged it to employ the means of softening the rigours of seizures and distresses, stands foremost; it fixed its attention both on the expences that are their consequences, and on the considerable number of persons employed in these functions, under the various denominations of *bailiffs, seizure-warrant-bearers, brigadiers, and under-brigadiers*. All the mal-practices of that management are explained in a feeling, and palpable manner, in the report made to the provincial assembly, in consequence of a thorough investigation made by a board appointed for that purpose. Various ideas were proposed on this subject, and on which, after attending to the observations of the receivers, I was to take the or-

ders of the King for making a final regulation.

AMONG the number of precautions which were indicated, there are some that cannot meet with any opposition: it was strictly recommended to chuse the properest time for making the seizures, because there are some moments, in which the poor cannot pay their taxes whatever rigour may be exercised against them: it was proposed to oblige the seizure-warrant-bearers to give the contributory a receipt for the sums required of him, that the mal-practices they might be guilty of, might be easily known; it was also judged necessary, that they should acquaint the consuls of the district with the seizures that are to be made, and give them an exact statement before they quitted the parish of those executed by them, and of the expences incurred by these seizures: the consuls were to give intelligence of these matters to the delegate of the provincial administration, who was to transmit it to the intermediate commissaries: it was also proposed to require of the bailiffs, to give a note of the moveables they had been obliged to

to seize, and of the sums for which they were seized, that when the contributaries should be able to redeem them by payment, they might not meet with expensive and tedious delays: in short, it was ordered, that they should not proceed to the distressful extremity of seizing upon the natural produce, unless the owner should be acquainted with it eight days before hand, that he might endeavour to find out some preventive means, during that space of time.

I PASS over a very great number of precautions, every one dictated by an enlightened sensibility, and which must inspire a kind of respect for an administration that is capable of attending to the very smallest concerns of the people. I shall only observe, that a part of these arrangements were often ordered by regulations registered in the courts of aids; but nevertheless the abusive practices existed: for, though the energy of the laws may suffice to the maintenance of order in the midst of society, where most offences are public, and are easily noticed by the magistrates, this is not the case with respect to the numerous particulars of po-



litical oeconomy; the abusive practices are so secret and transitory, that they escape the attention of the supreme courts. And besides, these courts are never put in motion, unless by judicial complaints, except in cases of public scandal: and in general, the contributaries cannot, nor do not know how to have recourse to them, having neither time, courage, nor abilities to do it. These observations, if they are just, bring to light one of the advantages of provincial administrations, who watch over the execution of the regulations to which they have given birth, and are thereby reminded of the interests that ought to attract their attention. We may also remark, that the private members of these administrations, being dispersed in the various parts of the province, where they reside, become enlightened in their observations; the abusive practices, of which they are eye-witnesses, attract their notice, when they can compare them with the principles which were discussed before them in the general assembly; and these principles become also more familiar to them, when they find themselves able to apply them to a multitude of facts which they have known.

known. In short even the smallest degree of sensibility will almost always be awakened at the sight of the wretchedness of the most numerous class of contributaries; and this sensibility is, even in public affairs, the most active incitement, and the surest source of public good; it is from this affection of the soul, that we embrace with ardour, the interests of the people; its energy makes us pursue them without being tired: it gives the necessary attention, zeal and perseverance; in a word, it is that vivifying spirit, which surrounds and penetrates every thing.

I AM obliged to reduce the account I give within a narrow compass: I shall only therefore point out the remaining operations, or plans of the provincial administration of Upper Guyenne, which are most worthy of attention.

A VERY ancient composition made by the towns, for duties formerly imposed under the denomination of *free gift*, was paid with so little exactness, that great arrears were due to the king: the administration of Upper Guyenne proposed an al-

teration in the nature of that tax, demanded a slight abatement in the price of the composition, and offered on these conditions, to get the whole of the arrears discharged, and to pay the future demands with punctuality. The king adopted the proposed plan of assessment, and this affair, burthen-some and embarrassing both to government and to the contributaries, was thus prudently adjusted.

The division of the commons, an operation so often exposed to obstacles, when it was proposed to be determined by a general law that did not agree with the peculiar circumstances of each province, was likewise a very interesting object for the administration of Upper Guyenne; and after a thorough examination, it adopted at last a middle measure; namely, to distribute one half of the commons in an equal proportion to every house, or family, and the other half to the inhabitants of the parishes who enjoyed these commons, in proportion to their assessment to the land-tax; and by this method, neither the wealthy individuals got the whole, nor yet  
were



were they equally divided between each individual without distinction. It was agreed at the same time, to leave in their natural state, and always open to the parishes, those commons which from the nature of their soil could not be cultivated with any degree of utility.

LASTLY, the assembly of Upper Guyenne intended, though it was as yet only in speculation, to redeem the field-rents, and the tax on the working of the mines, to render weights and measures equal throughout the province, to seek for the properest means to introduce greater order into the particular finances of each district, and to attend to several other objects equally interesting.

AFTER this rapid statement of the labours of the provincial administration of Upper Guyenne, I cannot forbear paying the homage due to the very peculiar attention of the president of that assembly, Mr. de Cice, then Bishop of Rhodéz, and at present Archbishop of Bourdeaux. It is rare to unite so ardent a desire to do good, with so

much assiduity to compass it; and so many judicious views, with that practical spirit, without which they serve only to increase the number of those idle theories that never actuate the smallest spring of administration; prudent institutions need only to be presided over by common men, to become the source of the most important benefits to the public, but in that case, they are only attained by degrees: but when from the beginning, the good that may be expected from these institutions, seems to spread its roots on every side, and rapidly, as it were, bring its fruit to perfection; then we may be certain, that this happy maturity is owing to some able person who accelerates the progress of time by his knowledge, and the activity of his mind, and in a manner unites experience to a theoretical knowledge.

The Abbot of Seguiran, now Bishop of Nevers, also exhibited great abilities in the assembly of Berry, and the principal part of the labours that led to the reforms, of which I have given an account was due to his cares.

SEVERAL

SEVERAL of the nobility, and many members of the commonalty deserve also to be mentioned by name ; and I could not forbear acknowledging, that if particular men are not always to be found proper for certain situations ; it also happens very often, that opportunity is wanting for others, to display their good sense, or their knowledge. The gentlemen of the robe in general, are too apt to think that the abilities necessary for a minister, are their exclusive birth-right : but neither these abilities, nor any others, peculiarly belong to any profession : they are the gift of nature, which is strengthened by education, study, and experience, and perfected by the habit of reflection.

I SHALL however observe, that even those persons who most distinguished themselves in the provincial administrations, enjoyed the great advantage of being encouraged, and as it were strengthened in each step they took, by the assent of the committees, or assemblies in which the various matters were discussed ; and it is incredible how much such a concurrence sets aside uncertainties



tainities, and hastens the progress of improvements; it is by entertaining doubts on the real utility of each part of a plan that its entire display is retarded, and men of genius themselves cannot help sometimes giving way to them, when they are obliged to trust solely to their own ideas of the matter.

THE verbal processes of the two first assemblies of Upper Guyenne and Berry have been made public, and it is impossible not to be struck with a kind of emotion, when we discover in them all those minute benefits of which the interior administration of the provinces is susceptible. And as improvements of this nature might be neglected by a Minister of the Finances, without his running the risk of being severely blamed; and as he might even execute them without any addition to his fame, is it not natural to think, that this part of the beneficent views of the sovereign would be more certain, if the care of it was committed to peculiar administrations continually animated by the union of their interests with the public concerns, and by the respect

spect they may enjoy in their province, if they direct its affairs with probity and intelligence? I am apprehensive that this last motive has been weakened by the prohibition made after my resignation, of printing the verbal processes; their publicity assured to the provincial administrations, that confidence so necessary to those, who in order to do good, are obliged to break through ancient customs, and to introduce various alterations; this notoriety likewise procured to the provincial administrations, that tribute of opinions so fit to encourage those, who guided by no interest or ambition whatever, devote themselves to painful labours, *the King's approbation ought to be a sufficient reward*; thus will those ministers speak, who know very well how much they influence that approbation; no doubt but in a monarchy, this is the reward to which every one aspires; and the desire to deserve it is a just and laudable ambition; but the king would be ill served by those who should not set any value on the public opinion; this opinion moreover is the very surest token by which the sovereign may be acquainted with the abilities

abilities and the virtues of those who fill any important place in his kingdom : thus when the energy of public opinion is destroyed, when its voice is smothered, sovereigns are deprived of the advice of their most enlightened, most impartial, and most upright counsellor.

THE public extract of the verbal process of the provincial assemblies was always made with care ; and it is not likely that a collective administration composed of sensible sedate persons, whose interest it is to deserve well of government will be guilty of imprudencies : besides, the minister may read these verbal processes, or cause them to be examined, before he authorises their being printed, and an erasure of a line, or a paragraph with a pencil, seems a much more easy remedy, than the general prohibition of rendering public, operations that would perhaps cease to be praise-worthy, if even making a secret of their deliberations should become essentially necessary\*.

THESE

\* I am told, that the provincial administrations of Upper Guyenne and Berry have made fresh representations



THESE reflections will perhaps be represented as the consequences of a private system, which I equally applied to the printing of the verbal process of the provincial assemblies, to publishing of the situation of the finances, to the laying open the accounts of hospitals, prisons, work-houses, and other similar arrangements: if this is a particular system I shall not disown it; and I am of opinion, that the remissness of a great many branches of administration is owing to the obscurity in which they may so easily envelop themselves: every thing would become active, if these administrations were to appear before the tribunal of public opinion; a public investigation is the only one that is continually clear-sighted, and it is also the only one that can suffice for the immensity of observations of which the diverse branches of administration are susceptible: such an investigation undoubtedly may be troublesome to those who are negligent in

tations to obtain the revocation of the prohibition of printing the verbal processes of their assemblies; and it is further said, that these representations have met with a favourable hearing.

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their management of the public concerns; but those who are animated by another spirit, wish to throw a light upon every transaction, and they meet with no obstacles, but those of prejudice and ignorance.

THESE ideas which may be applied with greater propriety to the general administration of the finances, are nevertheless adapted to the internal arrangements of each province, when these arguments are prepared and directed by a municipal assembly; the prudence of determinations on every branch of political oeconomy, is only imperfectly noticed, when the chain of reasonings, and the obstacles that particular arrangements meet with are unknown. In short, few alterations are sufficiently unconnected with any other object, or present an advantage so fully independent of circumstances, to render it prudent for ministers to manifest their zeal by simple results, left without defence to ignorant criticisms, and malicious interpretations.

METHINKS I hear the blind favourers,  
or those who entertain false notions of au-  
thority

thority, say that it is imprudent to instruct the people, and dangerous to use them to reasoning. Alas! what a strange idea! what a calumny, more especially with respect to the French nation! It is ever ready to be favourable to every plan; when it perceives an upright intention, when it believes that it is esteemed, and that its concerns are thought of, it is inspired with gratitude, both for what is doing, and what is in contemplation to be done; it advances, as it were, to meet its benefactors; it second them with its wishes and confidence: but it desires, on the other hand, that some value may be set on its approbation, and would at least be admitted to a participation in the legislation of public good, by means of some overtures, and of some real and sensible disclosure of its feelings. Certainly, such a wish is not indiscreet; and it is by indulging it, that government may give birth to real patriotism; for in order to be inspired with that sentiment, it certainly does not suffice, for those who belong to the same nation, to be born on the banks of the same river, and to pay the same taxes.

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It has also sometimes been said, as a further explanation of the principles which I now combat, that at least no plan of improvement ought to be made known beforehand to the ignorant and unpolished class of contributaries, that uncertain hopes may not be given to those who ought only to be actuated by obedience : this was, undoubtedly one way of criticising the publishing the verbal processes of the provincial assemblies, since their deliberations not only presented plans conceived and realised at the same time, but also some projects whose execution was not near at hand.

I do not believe these unfeeling propositions are founded in reason ; the vulgar, to make use of a common expression, never concern themselves with any but objects within the reach of their circumscribed knowledge, the limits of which are very confined ; for which reason, it is much easier to command their feelings, than their opinions ; and if, as we are taught by experience, it was known that they are impressed with gratitude even when only common justice is done them ; it would not

be believed, that they are so near being corrupted as to make it formidable to impart to them, the faintest ray of hope.

THE prohibition to render public, the extract from the deliberations of the provincial assemblies is not the only opposition that these administrations experienced; they had a direct correspondence with the Minister of the Finances, and nothing was more reasonable, whether it arose from a desire to give them pleasure, or to accelerate the expedition of business; and yet the administration of Upper Guyenne, and of Berry, have been deprived of this prerogative, I do not know for what reason, being restricted at present to make their applications to the Intendant of the province, who alone is to receive the Minister's orders; this is a state of dependance imposed on these administrations, contrary to the public good; their importance is thereby weakened, without any utility, for if the advice of the Intendant was perchance necessary to the Minister of the Finances, he might have required it separately.

THESE administrations had also, several obstacles to combat, in sundry interesting particulars, both with respect to their permanency, and to their exterior appearance, but fortunately they were not discouraged by all these oppositions: may they atchieve beneficial institutions, even though they should be only supported by their zeal! may they for a long time serve as an example; and be long remembered! Encouragement is sometimes revived by those very vicissitudes which at first, threw obstacles in the way; and administrations that have great interests in view, ought never to fix their attention on the present moment; they must look to time and truth for their support.

THE King consented, in one thousand seven hundred and eighty, to the establishment of a provincial administration in the generality of Moulins: it had even been intirely formed, and there had been a preparatory assembly in which plans partly analagous to those on which the assemblies of Upper Guyenne and Berry had fixed their attention, were exhibited with the greatest zeal. The



King sent letters patent to the parliament of Paris, to give to this establishment, the same sanction the others enjoyed; they were revoked a short time after my resignation, and the provincial administration of Moulins was absolutely annihilated; another was appointed in its stead, through a momentaneous deference to the public opinion; but the principles adopted were so contrary to the true spirit of these institutions, that not one person offered to take a part in the new administration, and government did not pursue that plan any longer.

I SHALL not examine the particular motives that occasioned these alterations being proposed to the King: I shall intirely forbear every reflection that might even glance at particular persons. I shall therefore limit my considerations to the principal objection that was given in public, against these administrations in general: they were represented as being derogatory to the royal authority, and sometimes, this idea was expressed in a still more vague manner, as opposing the very constitution of the monarchy. But how can such an opinion be

seriously adopted, unless we intirely forget what is the real essence of these administrations? It is possible to conceive that the plenitude of sovereign authority would be altered, if newly instituted bodies were to be endowed with some privileges, that might occasion impediments or delays in the explanation and execution of the will of the monarch: and such would perhaps have been the consequence of provincial administrations, if the collection of the new taxes had been left to depend on their concurrence; or if even the right of registering, or of remonstrances had been allowed to them; or lastly, if they had been permitted to participate, by any mode whatever, in the prerogatives that are enjoyed by some provinces of France, where the States are held: but the constitutive laws of provincial administrations circumscribe, in the most positive manner, the functions that the sovereign has thought fit to charge them with; they are to limit their attention to assess in an equitable proportion, the land-tax, the twentieths, the poll-tax, the personal services and other charges peculiar to each province: they may seek the means

to alleviate and soften the rigour of these burdens; they may deliberate on the properest modifications; they may apply themselves to obtain the knowledge of the fittest methods of encouraging agriculture, and the branches of industry peculiar to the province; but no essential alteration can take place without the King's approbation: in short, no member of the provincial assemblies can be chosen otherwise than in conformity to the formalities of election prescribed by the King, and cannot even then, enter upon his functions without obtaining the King's consent.

THEY are, therefore, so many commissaries appointed and authorised by the sovereign, to second collectively, his beneficent views, and to discharge a part of the duties heretofore centered in the Intendant alone. How then could the King's authority be exposed, in his choice of the properest means to make the best possible use of his power? How could the execution of his views be restrained by an administration, that would give birth to more frequent occasions of manifesting that first concern of a good sovereign



sovereign, his love of his people? In what then exists the contrariety, where is the obstacle that provincial administrations may oppose to his authority? It is true, that from the moment these administrations, should have adopted permanent principles for all the branches of the interior management of a province, they would have had much less recourse to the interposition of the Minister, or of the Intendant subordinate to him; but an habitual necessity for that interposition adds nothing to royal authority: it is undoubtedly necessary that every part of the kingdom should obey; but it is not always needful to enforce that obedience; these two ideas are very distinct, and when they are confounded together, they give birth to important errors, in a monarchical state.

LET not this proposition be doubted; what gives the greatest display to the sovereign's authority, and recalls it oftenest to the mind, is, institutions that are the best adapted to excite and second the attainment of the public happiness. In proportion as this felicity is sensibly felt, it is thought  
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that the fovereign watches over his people, has their welfare at heart, and gives orders in confequence: at Versailles, the appearance of his life-guards fuffices to announce his prefence: but in the centre of the provinces, it is by his benifcence alone, that he may be faid to refide among his people.

## C H A P. VI.

ON THE ELECTION OF THE MEMBERS OF  
THE PROVINCIAL ASSEMBLIES.

**M**EN in general, adhere with difficulty, to an even tenour in their opinions; thus, whilst the constitution of provincial assemblies was represented as an infringement of the principles of royal authority, a great many persons falling into another extreme, blamed the principles of that constitution, because the members of the assemblies were not the representatives of the various orders of the state, from which they were chosen; these persons wished, that in order, to make them such, they should be ballotted for by each land proprietor in the province, divided into a certain number of  
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of districts, for that purpose. It is certain these administrations were not formed in that manner: at the time the King thought proper to compose them, he nominated sixteen land proprietors well known, and of the fairest reputation: three of whom were chosen from among the clergy, five from the order of the nobility, and eight from the inhabitants of the towns, and villages. The King authorised these proprietors to elect thirty-six others, observing always the same proportions as to their rank. The provincial assembly thus composed of fifty two members for Upper Guyenne, and of forty eight only for Berry, must proceed to the election of new members, on the vacancies determined by the laws of its institution, but it is obliged always to chuse an equal number in each part of the province.

THIS mode of nomination certainly bears no resemblance to the elections proposed to be made by all the proprietors in the province, but it is analagous to the fundamental spirit of provincial administrations; they were not instituted to treat with the  
sovereign

sovereign as delegated by his subjects, but it was rather the sovereign who charged them to watch over the interests of the contributaries, as far as the functions that he intrusted to their care could extend. This distinction sufficiently evinces, that it was not necessary that representatives of the people should be appointed in these administrations, but rather men worthy of their confidence, and of that of the sovereign : this end is certainly answered by the precautions that were adopted ; and if they had proceeded any farther, government would have been thwarted in its views, without any utility to the province. I shall suppose, to prove this, that the members of the provincial administrations were delegated from such and such districts ; it were to be feared, they would only concern themselves about the peculiar interests of these districts, through gratitude for the confidence shewn in their election ; I shall add moreover, that this election of the members of the provincial administration, could not be left to the various districts, without frequently running the risk of some irregularity, or at least of some misunderstanding, the consequences of which could not fail

fail to be contrary to the stability of these administrations; the fewer springs are put in motion in affairs of a public concern, more especially in a monarchical state, where the interposition of authority is always near at hand, the better business will be transacted. In short, experience has proved, that the provincial assemblies, constituted as they are at present, unite a great degree of prudence with the most active zeal, and the most profound local knowledge, so essentially necessary to enable them to form a sound judgment on the minutest particulars; and lastly, that the whole province confides in them. What more is necessary? Can abstruse ideas of perfection, or republican combinations which can never be conciliated with the spirit and the customs of monarchical governments, be set in competition with a prudently consolidated, public, beneficial institution?



## C H A P. VII.

ON THE INTRODUCTION OF THE CLERGY  
INTO THE PROVINCIAL ASSEMBLIES.

THE number of members of the clergy was regulated in the proportion of twelve, in forty-eight, on the formation of the assembly of Berry; but it was reduced to ten, in fifty-two for all the other provincial administrations, and Berry, in case of vacancies was to conform to this last proportion. The King ordered at the same time, that the majority of votes should determine: the clergy were by this method allowed less influence than they exercise in most of the provinces,

ces, where the states are held, and in which they compose one of the three orders, that have a vote in the public deliberations. Several persons, however, guided by shallow prejudices, opposed the idea of giving to the clergy even the least share in the composition of these administrations; they enforced their opinion by advancing on the strength of vulgar rumour, that owing to the exemptions they enjoyed, the clergy had no interest in the concerns, the direction of which was intrusted to the provincial assemblies.

THESE allegations are deficient in point of truth: the clergy are exempted from the twentieths, and the poll-tax paid by privileged persons; but they are assessed as much as the nobility to the land-tax, and to the poll-tax levied on lease-holders liable to the land-tax; by this indirect method, personal services and other local charges are also borne by the clergy.

LASTLY, they are subjected to every general duty imposed on articles of consumption, and it will be seen  
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in the course of this work, what relation exists between the twentieths from which they are exempted, and the tenths to which they are assessed. But what has a slight difference in the extent, or modification of the contributions of the clergy, to do with the present question? It is not on the energy of personal interest, that fulfilling the duties imposed on provincial administrations depends: that spirit might appear more essential if these administrations were to remonstrate to the Sovereign against the weight of the taxes; but they were only intrusted with their assessment, and the various operations that tend to the felicity of the people, and the prosperity of the province. The qualifications therefore, which is necessary to discharge these functions worthily, are, a spirit of wisdom and equity; a sound judgment and assiduity; and under this point of view, the only one that is just, we could not reasonably exclude from a provincial administration, one of the most learned bodies in the state, and one, whose obligations to fulfil the duties of justice and beneficence are greater than any other.

EXPERIENCE



EXPERIENCE has intirely justified these reflections: and who knows but that the clergy if affociated every where with the other land proprietors, might have been imperceptibly led to desire of their own accord not to be distinguished from them in any point? Who knows but that the introduction of the clergy into the provincial administrations, might have extended that universal love of mankind, which it is the most essential duty of their order to inculcate. It is in such administrations that men acquire a knowledge of the extent, and variety of the wants of the people, of their sources, and of the properest means to alleviate them, without encouraging them in a dangerous sloth.

IN short, I will take the liberty to assert, that if any value is set on opposing a fresh obstacle to the revival of that spirit of religious discord, which has so often convulsed the kingdom of France, we ought to look on the introduction of the clergy into the provincial administrations, as one of the properest means to attain that end: nothing diverts the mind from vain ideas, so much as a real occupation: nothing weakens self interested

interested pretensions so much as an habitual concern taken in the common interests of society; nothing in short, deadens the turbulent ambition of spiritual dominion so much, as the opportunity and facility of distinguishing one's self in the career of public life.

C H A P.

## C H A P. VIII.

WHETHER IT IS THE INTEREST OF THE  
PARLIAMENTS TO OPPOSE THE ESTAB-  
LISHMENT OF PROVINCIAL ADMINI-  
STRATIONS.

ALL incorporated societies are jealous of their authority, and we must not be surpris'd at it: why should not they participate in the interests and pretensions that agitate all other men? It is not sufficient therefore to have demonstrated the public utility of provincial administrations; we must also, with a view to promote the progress of these beneficial establishments, endeavour to prove, that they are not contrary to the true interests of the supreme courts.

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T

THESE



THESE supreme courts register the laws relative to the taxes, and carry to the foot of the throne, such representations as appear to them just and reasonable; the provincial administrations assess the taxes, in consequence of these laws, or conformably to the decrees of the council, when this last method of legislation is applicable to any arrangement: it is therefore easy to see, that there exists no kind of affinity, or competition between these different prerogatives.

THIS is not all: the right of guiding the justice of the sovereign, that inestimable right possessed by the supreme courts, cannot, however, be exercised in its full extent, but in proportion to the progress and perfection of knowledge: the more a parliament is acquainted with the affairs of administration, the better it is enabled to make an extensive use of a prerogative on which it sets the highest value. Thus, all that tends to assure, clear up and multiply true ideas concerning the interests of the people, opens a new field to the observations, and to the zeal of the supreme courts.

WHERE

WHERE then can they find a greater source of information, than that which may proceed from the establishment of provincial administrations? Every arrangement interesting to the happiness of the people would be found discussed in the verbal processes of these assemblies; and the instruction that might be drawn from them, would not be founded on vain theory, but upon facts and local information.

NOTHING in these explanations could be liable to suspicion, because the reports would not be dictated by authority; they would rather be a work in which the general opinion of the province represented by that of the principal landed proprietors of each order, would be necessarily demonstrated. The right of remonstrance would have acquired a new splendour, and more especially a greater degree of utility, from such assistance; and the danger of making representations contrary to the public wishes, would have been continually prevented. What a number of various interests are to be found in most of the money edicts sent to the supreme courts to be registered! It is

a great task to discharge, to be obliged to form a just opinion on such subjects; and the force of this reflection is more especially applicable to the parliament of Paris, whose jurisdiction includes above a third of the kingdom; and in this vast extent, are to be found provinces totally different from each other, were it only in the subjection of some of them to every tax in the kingdom, and the important exemptions which others enjoy.

LASTLY, might it not be said, without running the risk of offending any one, that the more the importance of intermediate bodies in a monarchy is felt, and the more value we set on the right that belongs to them to carry respectful representations to the foot of the throne, so much the more desirable ought we to be, that they should increase their knowledge, and multiply their means of information? We ought to wish too, that our most faithful guardians may have the eyes of Argus.

I AM sensible (and this is a proper opportunity to mention it, because a circumstance



stance which regards me personally, is at this instant connected with general ideas) that several members of the supreme courts took umbrage at some reflections dispersed in the memorial that I composed in one thousand seven hundred and seventy eight, and which has been since printed clandestinely: but is it possible not to perceive, that in endeavouring to fix the opinion of the King on the establishment of provincial administrations, and in pleading as it were in support of a plan that I thought favourable to the interests of the people, I was obliged above all things to prevent the alarm that was always taken on the least proposal of introducing new bodies into the state? Thus led by the desire of quieting the suspicions of authority on that point, I started every objection, in order to combat it afterwards; and extending the arguments on which they were founded to the extreme; in answering them, I made use of such comparisons as came uppermost in my thoughts. This method of pursuing a question into the most imaginary hypothesis is universally known; and it would be unreasonable to lay any stress on those suppositions, more especially, if it

tended to give a wrong interpretation to the opinions of a man, who addressing himself to his sovereign only, thought of nothing at that instant but the essential effect he desired to produce. No impartial person, I believe, could be deceived in his judgment, on that subject.

I COULD have wished, that at the time my memorial on provincial administrations was made public, a spirit of benevolence had also made known, that which I composed for the King, to obtain his Majesty's consent that the land-tax should never be increased without passing a law to be registered in the Parliaments. It will here easily be perceived, that the only objection whose impression ought to be effaced, made it my interest to suggest, that this increase of the influence of these courts, ought not to divert them from making a reasonable and important arrangement in favour of the people : but as a more particular explanation might at this moment appear a sort of apology, and might perhaps deviate from that dignity which every man who is conscious of the purity of his sentiments is intitled to, I shall content myself

myself with presenting the conclusion of the preamble of that edict for the land-tax, in which I trace the most exact expression of my principles, in the King's own words.

“ FAR from us, therefore, be the dread  
 “ of light and of truth, and more especi-  
 “ ally the smallest diffidence of sending  
 “ our financial laws to be registered in our  
 “ supreme courts ! as if the assistance given  
 “ by their observations, and their zealous  
 “ vigilance could ever be useless, or indif-  
 “ ferent to us ! Or, as if they could be an  
 “ obstacle to the execution of our will after  
 “ having sufficiently enlightened it ! It is,  
 “ therefore, without any anxiety, and with  
 “ entire satisfaction, that we make this  
 “ present declaration conformable to our  
 “ principles ; and that whilst we shew our  
 “ confidence in our supreme courts, we give  
 “ to our subjects, a sensible proof of our  
 “ solicitude for their tranquillity, and hap-  
 “ piness.”

LET me be allowed, on this occasion, to close this chapter with a most important observation, which if just, must greatly

T 4 enlighten



enlighten government. It seems to me, that one of the most frequent errors of administration in general, and that of the finances in particular, is to act with the Parliaments, sometimes, on the authority of former customs, and sometimes on the strength of conjectures; whereas, the only generous and prudent method would be, boldly to consider them as what they really are, and what they would always be, if administration was to maintain a constant, rational, ingenuous and faithful intercourse with them.

C H A P.

## CHAP. IX.

### ON THE TAXES PAID BY THE CLERGY OF THE KINGDOM.

THE clergy of the kingdom are distinguished under two *different* denominations; the *clergy of France*, and the *foreign clergy*.

THE last, called likewise, the *clergy of the conquered provinces* includes those of Artois, Flanders, Hainault, Cambresis, Franche-Comté, Alsace, Lorrain, the three Bishopricks, the principality of Orange and Rouffillon.

THE clergy of France, divided into a hundred and sixteen diocesses, comprehend all the remaining provinces.

GOVERNMENT

GOVERNMENT acts in a manner totally different, with respect to these two bodies of ecclesiastics: those of Flanders, Artois, Hainault and Cambresis contribute on the footing of the nobility, to the taxes levied in these provinces; and the clergy of Alsace, Lorrain, the three Bishopricks, Rouffillon, Orange, and Franche-Comté pay the twentieths, and the poll-tax, at a rate that was compounded for, with the Royal Exchequer, and which is susceptible of variation.

ON the other hand, the clergy of France have nothing to do with the twentieths, nor the poll-tax, and the subsidies they pay to government, take place under the form of *free gifts*,

It was to acquit these gratuitous gifts, and to redem themselves from the poll-tax, that the clergy of France began to borrow money in one thousand seven hundred and ten, and have continued to borrow occasionally ever since, which loans are subjected to certain reimbursements.



THE capital due at the beginning of the year 1784, amounted to about one hundred and thirty-four million livres; forty-two millions, or thereabout, pay interest at the rate of five per cent. and ninety-two millions at the rate of four per cent.

THE taxes levied on the clergy of France by their general assembly, amount to about eight millions, four hundred thousand livres.

BUT these taxes are not the only ones paid by the dignified clergy; there are some peculiar to each diocese, whose total amount may be estimated at about one million, four hundred thousand livres.

IN short, the abbeyes and priories in the King's gift, pay a duty to the royal hotel of invalids called *oblat*; it amounts to about three hundred thousand livres; the part of this duty borne by the clergy of France, I shall estimate at about two hundred and fifty thousand livres.

## RECAPITULATION.

TAXES imposed by the general assembly  
of the clergy of France, medium  
8,400,000 livres

TAXES peculiar to each  
dioceses 1,400,000

OBLATS 250,000

---

TOTAL of the taxes paid  
by the clergy of France,  
about 10,050,000 livres.

HOWEVER, the clergy of France only  
disposes of nine millions, eight hundred  
thousand livres, because the two hundred  
and fifty thousand livres proceeding from  
the *oblats*, are paid to the royal hotel  
of invalids.

THE King has engaged himself, likewise  
to pay to the cashier general of the clergy,  
two

two millions, five hundred thousand livres during a certain number of years.

THESE two articles amount to twelve millions, three hundred thousand livres, and that is the sum employed by the clergy of France, in the acquital of the various public expences which they are charged with.

THE following is a succinct enumeration of these expences.

FIVE millions, eight hundred thousand livres for the interest of one hundred and thirty-four millions composing the principal of the general debt of the clergy, at the commencement of 1784.

FOUR hundred thousand livres, for arrears of old rents on the guild-halls of Paris and Toulouse, which sum the clergy pays into the hands of private receivers.

ONE hundred thousand livres, allowed by the clergy, to the military order of St. Lazare.

SEVEN



SEVEN hundred thousand livres, for the interest of debts formerly contracted by diverse diocesses.

FOUR millions, one hundred thousand livres to pay off so much of the principal sum of one hundred thirty-four millions.

FOUR hundred thousand livres, for the expences of the general assembly, the salaries of the agents and other servants of the clergy, and the salary of the receiver general.

ONE hundred thousand livres, for pensions to new converts, and gratuities to theological writers.

ONE hundred and fifty thousand livres, for assistance to old and infirm priests, and fundry expences for seminaries.

FIVE hundred and fifty thousand livres, for the expences attending the collection of the tenths, and some other charges of management in the diocesses.

THE

THE clergy of France do not assess their taxes in an exact proportion to the respective revenues of livings, and without attending to any other circumstance, they have prudently made use of the means which their limited administration affords, to adopt a method of assessment in which the principles of equity seem to be still better observed. It was therefore from a laudable view, that the clergy of France divided its contributaries into eight classes, and afterwards established different rules of proportion for the livings comprised in each division.

THE first, consists of monastic offices, and simple benefices, such as secular or regular abbeys and priories, whose incumbents are not compelled to residence.

THE second class, is composed of the archbishoprics, bishoprics, abbeys, parish rectories, canonries, conventual revenues, prebendaries, &c. &c. which have the greatest incomes, or which require residence.

ALL

ALL the other classes differ only from the second, by the gradual diminution of the incomes of the livings that are included in them ; and the lowest are ranked in the eighth and last class.

THE livings of the first class are taxed in the proportion of one fourth of their taxable income ; those of the second class, in the proportion of one sixth, and so on to the last, which pays only one twenty-fourth part of its income.

THIS last class is really composed of the parish rectors, vicars, or curates on competent allowance, that is to say, whose annual income is limited to five hundred livres, which sum is paid by *tything* ecclesiasticks. This too scanty salary, attracted the attention of the assembly of the clergy held during the course of my ministry, and they felt how important it was to make some efficacious reform in this interesting object. In fact, parish priests may be reckoned among the members of the state who deserve most to be protected, since they essentially contribute to the maintenance of order



der and of the morals of the people, and daily administer consolations to them. Proper care should therefore be taken that the poverty of these useful guides, does not deprive them of the respect which is due to them.

It will perhaps be expected, that having stated the contributions of the clergy of France, I should also give an idea of their revenue. I did not neglect to obtain some informations on that subject, but there does not exist any elementary basis sufficient to give a complete statement. The method adopted by the clergy to assess their taxes, which I have just explained, renders the knowledge of this income more difficult to be attained: in fact, it may be easily conceived, that if all the estates of the clergy were assessed in an equal proportion to their revenue indiscriminately, we might, by comparing the assessment of a certain number of incumbents with their incomes, determine on a proportional medium that should give a pretty just idea of the possessions of the clergy of France; but that mode of information is very uncertain, as the livings are divided into eight classes,

each of which is subjected to a different rule of proportion. The clergy themselves could not arrive at a sufficiently exact knowledge, without devoting themselves to a very extensive, and uninterrupted research. They made an estimation of this kind, in the course of the three assemblies held from one thousand seven hundred and fifty five, to one thousand seven hundred and sixty five, and that estimation gave only sixty two millions, or nearly, as the income of the clergy of France : but as the principal object of this inquiry was to attain the establishment of an equitable basis of assessment, it was more important to know the relative incomes of the livings, than to determine in an exact manner, the extent of the income of the whole ; and besides, this income is considerably increased, in the same proportion as that of every other landed estate, since the time when that estimation was first set about.

THERE is one very proper method of throwing a light on the revenue of the clergy, without having recourse to any extraordinary operation. During the vacan-

cies of livings, the King orders the estates to be managed by an administration known under the name of *économats*; it might then, be an easy matter, to compare the real incomes of these livings with what they are set down for in the rate books composed by the clergy; and the disparities that might be observed, would give a very probable idea of the total difference. The management of the *économats* being entirely distinct from that of the finances, it was not within my reach to proceed to that examination, but the scattered informations I acquired on the subject, and a few more, lead me to estimate the whole of the revenues of the clergy of France, at nearly one hundred and ten millions of livres.

THIS estimation is very likely more exact, than most of those that have been often hazarded on the same subject: however, I only give it, as I ought to do, under an uncertainty; but if the knowledge of the revenue of the clergy was to be applied to general views, exactness of calculation would not be necessary, because every plan might as easily be adapted to an income esti-



mated at one hundred, or a hundred and ten millions of livres, as to one of a hundred and twenty millions.

NUMBERLESS vague conjectures are made, on the relation between the contributions paid by the clergy of France, and those paid by the other subjects of the King; and the most common opinion is so much exaggerated, that even the notions I have given, though necessarily imperfect, have still the advantage to come nearest to the truth, or at least to stand as a foundation for calculations that may throw a greater degree of light on that subject.

THE clergy enjoy with respect to the land tax, the same privileges as the nobility; thus, the only imposts paid by the nobility, and from which the clergy of France are exempted, are the twentieths, and the poll-tax.

LET us now suppose that it is to be ascertained, whether that exemption is balanced by the ten millions, and fifty thousand livres levied on the clergy of France; this calculation

lation must necessarily be founded on some hypothetical basis. In the first instance, taking their revenue as I have estimated it, at one hundred and ten millions of livres, let us seek for the amount of the twentieths on that collective mass.

It must first be observed, that the whole one hundred and ten millions of livres would not be liable to that tax, but only one hundred and one millions or there about, on account of the deduction of a twelfth, generally allowed for the expences of repairs.

THE two twentieths, and the twenty per cent. augmentation on the first, make about a ninth: but I have already had occasion to shew, that this tax was very unequally assessed; I do not believe the general produce ought to be estimated at above a thirteenth, and the same proportion ought to be observed with respect to the revenue of the clergy, because that revenue is scattered through the provinces, and our present object is a comparative statement.

Now, the thirteenth part of one hundred and one millions of livres, being that part of the revenue liable to be taxed, yields nearly, seven millions, eight hundred thousand livres.

WE may also join another calculation to the above.

THE twentieths amount to nearly forty five millions of livres, in the whole extent of the provinces, that contain the clergy of France, after deducting that part which is imposed on *offices and privileges*, and on industry in the towns.

THUS supposing the assessment on the estates of the clergy of France, for the twentieths, to be seven millions eight hundred thousand livres, its revenues would bear a proportion of one to five three quarters of the revenues of manors, and other landed estates, (excepting the royal demesnes, and the lands belonging to the order of Malta). There are some provinces, such as Flanders, Artois, and Hainault, where that proportion is perhaps, as one  
to



to three, or even to two; but these provinces partly include the foreign clergy. It cannot however be doubted that the revenue of the clergy of France, in some diocesses is in the proportion of one to five or four; but in other considerable districts it is probably as one to six, and even seven.

Thus the proportion of one to five three quarters, given for the whole clergy of France cannot be very far from the truth; for we must observe, that the above sum of forty-five millions of livres, given as the produce of the twentieths, and which serves at present as the object of comparison, not only includes the twentieths imposed on landed estates, but also on town-houses, of which last species of property, the clergy possess but a very small part.

It will undoubtedly be perceived, that of all the speculative calculations, that may be made on the revenue, and the contributions of the clergy, that which I have just pointed out is the most hypothetical; and I do not pretend to give it in support of the preceding, but rather as another

estimate, that may also appear interesting. After considering what share of the twentieths, the clergy of France would pay, were its property to be subjected to the ordinary rules of assessment, it remains to make a calculation of another kind, relative to the poll-tax; and this calculation is likewise difficult.

WE have seen that the poll-tax, after deducting the allowances and abatements to the poorest class, amounts for all the kingdom, to about forty one millions, five hundred thousand livres; but the part of this sum, paid by those about court, the nobility, the proprietors of offices, the inhabitants of Paris, and the other great cities, whose poll-tax is distinct from the land-tax, does not amount in all the provinces which comprehend the clergy of France, to above nine millions of livres, as nearly as can be stated from diverse informations, after deducting the allowances and abatements granted to the contributaries.

It is therefore on that sum that we must reckon, to estimate the poll-tax, to which the clergy of France would be subjected,

if they were liable to the common rules. One may easily conceive how difficult it is to determine such a proportion; but being obliged to do it from probabilities only, I shall estimate the share which the clergy of France should pay, at one third, and I believe it will be found that this estimation is sufficiently high, if it is observed that the above nine millions of livres for the poll-tax, not only represents the share of that tax paid by all the proprietors of lands enjoying the privileges of the nobility, but also by each person possessing any office, and the most opulent owners of moveable effects, because they generally reside at Paris, or in the other great towns; and I shall add, that the poll-tax of the domesticks of the greatest part of the clergy is also included in the above sum of nine millions of livres; but that is a very trifling article.

THIS however is the proper place to observe, that from 1695 until 1698, and from 1701, until 1710, the clergy paid four millions of livres for the poll-tax; at this last epocha, it was redeemed for twenty-four  
millions



millions of livres, and other contributaries were allowed to redeem it in the same proportion ; but when in 1715, the poll-tax was revived, the clergy of France were not subjected to it; they pretend to have made an allowance for that exemption in their resolution posterior to that time of granting free gifts to the King; I might make fundry other observations on this subject; but the past is not the object of my inquiry, which being entirely confined to the present time, I shall neither dwell on the poll-tax which the clergy of France paid during a certain period, nor on the arguments that might be inferred from the redemption in 1710; I have been contented as I did before for the twentieths, with endeavouring to shew what share of the poll-tax the clergy of France would pay, at present, if they were liable to that species of impost.

Now, if we add together these two estimates, the first of three millions of livres for the poll-tax, and the other of seven millions eight hundred thousand livres for the twentieths

twentieths, the whole will amount to ten millions eight hundred thousand livres.

BUT as the sum levied on the dignified clergy of France, instead of those taxes, amounts only to ten millions and fifty thousand livres, the above statement should seem to indicate, that the contributions of the clergy of France, are inferior by seven or eight hundred thousand livres to those they should pay if enjoying the same privileges as the nobility, they were subjected to the common method of assessment.

WE must own however, that such calculations are susceptible of controversy; but I believe the difference would not be very considerable, were that plan to be executed, and the question becomes at least so contracted, that it is now easy to form determined ideas on a subject that gives birth to many wrong speculations. The nobility will no longer have a right to say, the clergy do not contribute to the public charges; and the clergy will be in the wrong to maintain, that it bears a greater proportion of these charges, than the nobility.

BUT

BUT if, after these calculations, I was asked, if the clergy contributes to the third twentieth imposed for a stated time, I should be at a loss to answer that question.

It would be easier to resolve another objection, which equally occurs to the mind. It will be said, that a part of the contributions of the clergy of France being applied to the reimbursements of their perpetual annuities, serves only to lessen their expences, and ought not to be considered in the light of a subsidy to the state. This observation would undoubtedly be just, if the contributions of the clergy were to be gradually lessened in proportion to the extinction of this debt; but if the sums they must borrow to be able to make their free gifts to the king, are equal to their reimbursements, whether they be made with their own money, or with that lent by government, neither their contributions, nor their debts will undergo any alteration. And if it happened to suit government, that the reimbursements of the clergy of France should for a time exceed the amount of their free gifts, the state would not be  
the



the loser ; provided that, at other times, the free gifts were more considerable than the reimbursements ; or, which is the same thing, that on the total extinction of the debt of the clergy of France, their free gifts were to become proportionate to their income ; in so much that, under any hypothesis, the actual contributions of the clergy were not to be lessened, unless those paid by the other subjects of the king were also to be diminished.

It is this mixture of free gifts, of loans, reimbursements, reduction of the rate of interest, and assistance given by the king to facilitate these diverse operations, that has always rendered administration very uncertain as to the judgment it was to form on the offers made by the clergy ; and we must own, that government has often shewed more gratitude for them, than was requisite ; but the ministers of the finances, actuated by the desire of being deemed skilful in negotiation by their sovereign ; often extolled that which they obtained from the clergy, whilst this body  
better

better versed in silent policy, left them to enjoy that trifling vain-glory.

I HAVE hitherto treated only of the impositions levied on the clergy of France; I shall be less prolix in my consideration of those borne by the clergy of the conquered provinces.

I HAVE already shewn which are the provinces that contain this last mentioned clergy: they compose collectively, nearly a seventh of the whole kingdom, both in extent and population. \*

THE foreign clergy, therefore, should be equal to the sixth part of the clergy of

\* The population of the provinces of the foreign clergy, consists of three millions six hundred and forty thousand souls. The population of the provinces of the clergy of France consists of twenty-one millions and thirty-six thousand souls. THE extent of the provinces of the foreign clergy is three thousand seven hundred and eighteen square leagues. The extent of the provinces of the clergy of France is twenty-three thousand two hundred and thirty-three square leagues.

France :

France : Then, under the supposition that the revenue of the clergy of France amounts to one hundred and ten millions of livres, that of the foreign clergy must be estimated at about eighteen millions of livres : but the ecclesiastics do not enjoy so large a revenue in any part of France as in Flanders, Artois, Hainault, and Cambresis ; the above proportion cannot therefore be exact, and I am apt to think that the totality of the revenue of the clergy of the whole kingdom amounts to above one hundred and thirty millions of livres, of which from forty to forty-five millions are paid in salaries to parish ministers.

THE dignified clergy of Flanders, Artois, Hainault, and Cambresis, bear their share of the public charges, by the same rule of assessment as the nobility ; I have no occasion therefore to examine the proportion of the impositions of that part of the foreign clergy to the general contributions.

THE



THE clergy of the other conquered provinces treat in a direct manner with government, both for the twentieths and the poll-tax. These provinces are Lorraine, Franche-Comté, Alsace, the three bishopricks, Rouffillon, and the principality of Orange; and their population is nearly equal to one eighth of that of the provinces of the clergy of France. The proportion of their extent is not quite the same.

THE clergy in the above provinces, have compounded for the two twentieths, and the twenty per cent. on the first, for six hundred and ten thousand livres yearly, and about one hundred and eighty thousand livres for the poll-tax.

THE clergy of Lorraine also pay their share of an impost levied on land proprietors, for the acquitment of the salaries of the parliament of Nancy: the dignified clergy of Alsace bear likewise some charges of a peculiar kind, the whole forming an object of about forty thousand livres.

I SHALL

I SHALL estimate the contribution for the *oblats* at thirty thousand livres; and the supplement to the taxes, levied to acquit the charges of collection, and the various expences incidental to the diocesses, at about eighty thousand.

THE above various articles amount altogether to nine hundred and forty thousand livres. That is about an eleventh part of the contributions of the clergy of France, since, as we have seen, they amount to ten millions and fifty thousand livres. Supposing, therefore, the number of these two ecclesiastical bodies to be as one to eight, that part of the clergy of the conquered provinces, which we treat of at present, should seem to pay a great deal less than their due proportion to the clergy of France; but we ought to take notice, that even a greater disparity exists between the twentieths and the poll-tax of the totality of the contributaries, in the provinces within the jurisdiction of these corps; and it is not to be wondered at, if we reflect that Franche-Comté, Lorraine, and Alsace, compounded long ago for the twentieths at a very favourable rate,

and that Lorraine moreover is not liable to the poll-tax.

Thus, if in the above parts of the kingdom, the clergy pay but an eleventh part of the contributions of the clergy of France, it is only a participation in the moderate treatment enjoyed by every other contributory in the provinces of its jurisdiction.

Lastly, it is also necessary to observe, that the foreign clergy pay their share of the third twentieth imposed for a certain time ; and on the other hand, that the contributions of the clergy of France were not increased when this tax was imposed.

I was very conscious, that in treating of the finances and the contributions of the clergy of the kingdom, I was discussing a subject which is generally looked on as very tender to be handled ; but the most strict impartiality having been my guide, in the exposition I have given of truths that cannot reasonably offend the clergy, nor any other



other order in the state, I was convinced that some utility might result from the light that I have been able to throw upon so important a matter, the ignorance of which has always served only to countenance wrong judgments, and to keep alive the embers of diffidence.

It is neither in the spirit, nor the interest of the clergy of the kingdom to seek to pay somewhat less than their natural share of the public charges ; and I am certain the administration of the finances would find a great advantage in treating in a frank and open manner with that respectable body ; and also, that the clergy would rise in the public opinion, if they were generally convinced, that they contribute to the exigencies of the state, in the exact proportion of their property.

Men, in their daily intercourse, sometimes owe their agreement with each other to illusions, because they only oppose each other from selfish motives ; but as in public affairs, their interests are of a different nature, they are to be inspired with con-

fidence in each other, by truth only : government will always have a great ascendancy, when it is observed to inquire after that truth, without any kind of prejudice, or rigour. All bodies of men, in a monarchical state, like that of France, are perfectly well acquainted with the extent of the sovereign's power ; and even in the very moment when they ask for more than justly belongs to them, they would be very willing to yield, if the prudence and good faith of administration shewed them a reasonable boundary, beyond which government did not intend to pass. This reflection which is applicable to the clergy, is equally so to the parliaments, the provinces where the states are held, and every collective body that enjoys any prerogatives ; government fears their encroachments ; they are afraid of its invasions, and in this imaginary conflict, each party engages too far, because no bounds can be set to suspicion and diffidence. Here it is that we may discover all the advantages that government might draw from an enlightened moderation devoid of weakness :  
that

that quality in administration becomes the security of every one, and even simple justice is looked on and enjoyed as a favour, when it is scrupulously observed by him, who is powerful enough to deviate from it without danger to himself.



## C H A P. X.

ON THE DISPOSAL OF ECCLESIASTICAL  
BENEFICES.

**T**HE great amount of the revenues of the clergy, renders the prudent dispensation of ecclesiastical favours very important; and this branch of government is closely connected with those public interests, the superintendence of which is peculiarly confided to the administrators of the finances.

It will readily be conceived, that, according to the moral character, or the religious opinions of those persons who shall be put in possession of the revenues of the church,

church, the effects that will result from such appointments, will be so different, that even the very nature of the concessions will be totally changed.

LET us suppose that all the bishops, as they ought to be, are moderate in their personal expences, residing diligently in their diocesses, employing themselves in finding out real indigents, and appropriating to their relief the greatest part of their incomes; very soon, in that case, the fortune of the church would become one of the most valuable employments of the public riches of the nation. On the contrary, if the revenues of the beneficed clergy serve only to gratify luxury, or to enrich their families, we shall only perceive in the dispensation of the same fortune, a subdivision of partial favours, the effects of which will partake of the inconveniences and abuses consequent to all excessive benefactions.

THE observation I have just made is no doubt the most weighty and the most striking; but there are other mistakes of

government in the disposal of benefices, which scarcely attract public notice, but which nevertheless appear to me to be contrary to public order. For instance, the revenues of the clergy of the kingdom are considered as forming one general mass, all the portions of which may be subdivided according to the merit, the birth, or the interest of those ecclesiastics, who aspire to these favours.

Thus, if administration wants to increase the income of a bishop residing in any particular province; they give him without hesitation, a rich abbey situated in another part of the kingdom; if, on the contrary, they want to diminish the income of a new made prelate, they load it with considerable pensions in favour of ecclesiastics, who are utter strangers to the province in which his bishopric is situated. All this confusion is looked upon as a matter of indifference, because government pays attention to persons only, and not to the regular order of things; it is a very important object however, for any province to have its ecclesiastical revenues expended



expended within its confines ; it is even that part of its riches, the entire preservation of which ought to be most dear to it, since the use that the beneficed clergy are obliged to make of it, essentially concerns the indigent class of the people.

It may farther be observed, in support of these reflections, that the state suffers a real injury, when the proprietor, or renter of lands resides at too great a distance from the estate he enjoys, since the vigilant eye of self-interest contributes to the activity and perfection of cultivation.

It is impossible totally to prevent this inconvenience amidst the general motions of society ; but when the sovereign distributes his favours, he may pay attention to all those considerations which interest the general welfare, and even the smallest must be preferable in his eyes, to the wishes, or the accommodation of private individuals.

EVERY thing I have said upon the subject, sufficiently demonstrates of what importance

portance it is, above all, that the bishops should usually reside in their diocesses; but as the canon law likewise makes it an obligation, I will not dwell any longer on this branch of public order. There are some truths so simple, and so easy of comprehension, that no addition can be made to the general effect they produce; besides, the very interest of the clergy is clearly connected with the observance of this reasonable and just rule.

It is an affecting sight, to behold a bishop in the heart of a populous diocess, incessantly employed in maintaining public order and union; exciting men to Christian virtues by his exhortations and by his example; calming troubled consciences; propagating with affability, every thing that religion has amiable and consolatory; in a word, finding out misfortune in every quarter, in order to fly to its relief, and to exercise the functions of a pious guardian of the patrimony of the poor. But these ideas are totally changed, and respect vanishes, when we see a shepherd at a distance from his flock, wholly engrossed by  
the

the vanities of the world, or the anxieties of ambition, and the clergy then no longer seem to differ from other men, except by the rapid progress of their fortunes.

THAT office is undoubtedly a most important one, to which the King confides the privilege to enlighten his mind, with respect to the persons judged most worthy to partake of ecclesiastical favours.

BUT this station would be still more important, if the general views of government were always combined with a scrupulous attention to personal merit. It would be the means of establishing fixed principles, in this respect; of giving a more ample power of resistance against influence and favouritism; it would occasion a clear discovery of all the duties which stand connected with the distribution of benefices; and constantly insure an exact observance of them, if the Minister of such a department was to be only the principal of a council, or of a committee composed of men equally distinguished for their good character, and their great abilities. Assuredly, there are depart-



departments in the State, in which a single man is preferable to many; and they are those which require great activity; or those in which a multitude of combinations continually arise, or those again, in which nothing is simple, nothing dependant upon one single cause; but an administration which may be made subject to a very small number of fixed principles, the exceptions to which are only founded in weakness and partiality; to judge of it only from probabilities, and making allowance for particular cases, will be always more certain and intelligent, if it is composed of several persons. The King by establishing a council for the distribution of benefices, would not be under a necessity of assembling it in his presence, if this formality was not agreeable to him; it would be sufficient for the president when he went to receive his Majesty's orders, to present to him, the general opinion of the members of the council; the recommendation signed by them, ought likewise to contain an exact statement of the income of the vacant living; and if they intended it for a person already enjoying any ecclesiastical

astical favours, it would be proper to insert the value of them.

It is beyond a doubt, that such an establishment would introduce a more equitable proportion in the distribution of these favours; and that true merit would thereby have more advantages, and intrigue infinitely less. In fact, even the very Minister, who might otherwise enjoy the King's confidence without a rival, ought to prefer this new establishment. It must be a great weight upon the conscience to be obliged to be the sole director of the Sovereign's choice, when the number of objects for that choice is constantly multiplying, and when the nature of it is so delicate. It must be painful for a Minister to be obliged to yield so much to particular circumstances, which in the end, are always personal; for, it is in order to secure himself more firmly in office, that he supports pretensions, which he condemns in his heart, and which most commonly have no other title but recommendations which he dares not reject.

IN a word, we do not know what it is we wish for, when we set a high value on being the sole point in which an innumerable multitude of claims are to terminate; and a Minister must be strangely infatuated, if he loves to see his anti-chamber filled with suitors, who on quitting him, commonly divide themselves into two classes, the discontented, and the ungrateful. So that a man of exalted character cannot console himself for such a scene, but by paying such a scrupulous attention to the choice he is to make, as may render him satisfied with himself, and give him reason to hope, that he has acted worthy of the confidence reposed in him by the Sovereign. There is likewise, this personal advantage in such a conduct, that it gains over the public, who have no connection with a Minister, but by his reputation, and who love, or esteem him only for his virtues.

C H A P.



## C H A P. XI.

RESEARCHES AND GENERAL REFLECTIONS  
ON THE NATIONAL DEBT, AND ON THE  
MEANS OF PAYING IT OFF.

AS the riches of a Sovereign do not consist of capitals, but of annual revenues, it appears to me, that in order to give the most useful idea, and such as may form an object of comparison of his debts, it will be necessary to pay much less attention to the amount of the principal sums borrowed, than to the extent of the annual interests paid by the State: I shall therefore, in the first place, present a list of them to the reader.

I SHALL

I SHALL divide the annuities paid by France into no more than two classes. The one *life annuities*, which can only expire with the lives of those persons to whom they were originally granted. The other *perpetual*, so called by way of distinction, as they must subsist so long as the capitals borrowed are not paid off.

## F I R S T      C L A S S.

### *Annuities, or Perpetual Interest:*

I. THE perpetual annuities payable at the town-house (the Guildhall) of Paris; deduction being made of such sums as may have been applied to the loan of 1782, amount at present to about 29,600 livres.

THE greatest part of this sum consists of bonds, which were subjected to the reduction of 1720, and the rest arises from the edicts of 1758, 1770, 1777, and from bonds given in payment for the offices in the sea-ports, suppressed in 1776.

II. THE

II. THE interest on the loan of two hundred millions, in 1782, reduced afterwards to a capital of one hundred millions, about  
5,000,000 livres.

THE other half of this loan should have been subscribed in bonds, either upon the town house of Paris, or upon the fund for the payment of arrears.

III. THE annuities payable out of the fund of arrears (deduction being likewise made for such parts of it as were employed in the loan of 1782, before-mentioned) amount to about  
20,500,000 livres.

THESE annuities consist of various loans chiefly known under the titles of *annuities on the land-tax, old promissory notes of the East India Company, actions of the farms, debts of Canada, of the war, and of the Colonies, the loan of Alsace, and of fifty millions, bonds upon the duties on hides, and on the revenues of the post-office.*



IV. THE interest on the actions and notes of the East India Company's loan amounts to about 3,995,000 livres.

THERE are ten thousand, three hundred and forty-one loan notes, and thirty-three thousand, four hundred and forty-two actions; the interest of the notes is twenty-five livres each, that of the actions, one hundred and twenty-five livres; but a tenth part of these two annuities is retained.

V. THE interest due from the Provinces of the States, upon the loans they raised on the King's account, must amount at present, to about 4,500,000 livres.

VI. THE interest due on about thirty-two millions five hundred thousand livres in rescriptions formerly suspended, and which remain to be paid off, about 1,625,000 livres.

VII. THE interest on the capitals borrowed in 1780, and 1783, by way of lottery, cannot be valued by calculation, because it is confounded either totally, or in part,

part, with the reimbursements, I shall put down for this article 4,000,000 livres.

VIII. ANNUAL interest paid by the city of Paris, and by the order of the Holy Ghost, for annuities on the loans made by them for the King's account, about  
1,500,000 livres.

IX. INTEREST on the loans raised at Geneva, in 1777, and in Holland, in 1781, about - - 800,000 livres.

X. THE interest at *five* per cent. on about one hundred and nine millions, the sum which at present forms the capital of the *Finance employments*, properly so called, about  
5,460,000 livres.

THESE offices cost the King much more annually, but the overplus must be carried to the account of the expences of management and collection.

THIS capital of one hundred and nine millions consists of,

Y 2

THIRTY-

THIRTY-ONE millions, four hundred thousand livres deposited for the offices of the Receivers-General in the counties of election, and in the city of Paris.

THIRTY-TWO millions, six hundred and fifty-nine thousand livres, for the offices of the Receivers of the land-tax, in the counties of election.

EIGHT millions, or thereabout, for the offices of Receivers General, and the particular Receivers in some provinces of the States.

TWENTY-THREE millions, four hundred thousand, for the thirty offices of paymasters of the annuities at the town-house, and for the offices of the Comptrollers.

Two millions, four hundred thousand for the two offices of Keepers of the Royal Treasury.

THREE millions, two hundred thousand for the two offices of Treasurers of the extraordinary of the war department.

Two



Two millions, four hundred thousand for the two offices of Treasurers of the Marine, and of the Colonies.

ONE million, for the office of Treasurer of the King's household.

ONE million, fifty thousand, for the office of Treasurer of the casual escheats.

EIGHT hundred and forty thousand, for the office of Treasurer of the Bridges and causeways.

FOUR hundred thousand, for the office of Paymaster of the miscellaneous expences.

ONE million, two hundred thousand for the six Receivers of the taxes in the City of Paris.

SIX hundred thousand for the office of Treasurer of the King's buildings lately re-established.

FIVE hundred thousand, for the office of Treasurer of the duty called *Marc D'or*.

XI. THE interest, after deduction of the retained tenths, due under the denomination of salaries for the offices of Magistracy, for employments at court, and in the King's household, and on other places of various kinds; under this head is likewise comprehended, the privilege of presents of salt, and some fixed pensions, attached to a few of these offices; the whole amounts to about

10,500,000 livres.

THE capital of the above articles amounts to near five hundred millions, but as an indemnification for the scantiness of the salaries, a great number of these places have various perquisites belonging to them, either pecuniary, or honorary; there are besides, the perquisites known under the name of *epices*, (*douceurs*) paid to the offices of the chamber of accounts, and which are comprised in the chapter on the expences of the State.

XII. INTEREST at the rate of *five* per cent. on one hundred and thirty-one millions, eight hundred thousand livres deposited by

by way of advance money, by different farmers, and managers of the revenues, amounting to about 6,590,000 livres.

THE Farmers-General including the fund for one place; which is divided amongst the chief clerks of the receiving offices, have furnished of the aforesaid capital  
63,960,000 livres

THE administrators of the domain revenue, including the additional sum, demanded from them on account of the new five per cent. on the twentieths, have supplied to the amount of 27,000,000 livres.

The Directors-General of the same  
27,000,000 livres.

The managers of the post-office revenue  
5,000,000 livres.

The seven administrators of the lottery, and the cashier  
4,000,000 livres.

The farmers of the revenue of Seaux  
Y 4 and



and Poissy, after deducting the reimbursements made to them in 1781, 1782, and 1783, about 1,450,000 livres.

The Commissioners who furnish subsistence and forage for the troops, on their removal from one part of the kingdom to another, including the additional funds required from them two years since 2,400,000 livres.

The Directors of the powder mills 1,000,000 livres.

XIII. THE interest of the sums given as securities for their places, by the officers employed under the Farmers-General, the general administration for the King, the administration of the domains, and of the royal lottery; about 2,100,000 livres.

XIV. INTEREST for the offices of paymasters of the annuities suppressed in 1771; and of all other places successively abolished, but the capitals of which are not yet paid off, about 2,000,000 livres.

XV. INTEREST on the anticipations of the revenue, which I estimate at present, at one hundred and fixty millions of livres, amounts to 8,000,000 livres.

XVI. INTEREST due for various redemptions of domains and privileges, for balances on exchanges, and other liquidations; for the fiefs and alms chargeable on the domains, and for diverse kinds of rents and indemnities assignable on different funds 3,400,000 livres.

XVII. ANNUAL rents paid by the clergy, 7,000,000 livres.  
(See the particulars in the preceding chapter.)

XVIII. INTEREST on loans raised by the counties of the States, the cities, chambers of commerce, and hospitals of the kingdom, for their particular concerns. I can only state this article, by probable valuation, as the proceedings I had commenced in order to obtain an exact state, in detail, of the revenues of the cities and hospitals, could not be finished during my administration, but I shall not be far from the truth, by estimating

estimating the total of these annual interests at, 9,000,000 livres.

## RECAPITULATION.

	LIVRES,
1. ANNUITIES payable at the town-house - -	29,600,000
2. Interest on the loan of two hundred millions -	5,000,000
3. Interest payable out of the fund of arrears -	20,500,000
4. Interest payable to the East India Company -	3,995,000
5. Interest of loans made by the counties of the States, for the King's account -	4,500,000
6. Interest on old rescriptions	1,625,000
7. Interest on the lotteries of 1780, and 1783 -	4,000,000
8. Interest on the loans raised on the King's account, by the city of Paris, and the order of the Holy-Ghost. -	1,500,000
	<hr/>
Carried over	70,720,000
	Brought



	LIVRES.
Brought over -	70,720,000
9. Interest on the loans made at Genoa and in Holland -	800,000
10. Interest on the Finance offices - - -	5,450,000
11. Salaries, &c. of all other offices -	10,500,000
12. Interest on the funds advanced by the corps of Financiers	6,590,000
13. Interest on the sums given as securities by the offices under the above -	2,100,000
14. Interest for offices suppressed - -	2,000,000
15. Interest on anticipations	8,000,000
16. Indemnities and diverse other interests -	3,400,000
17. Annuities paid by the clergy - -	7,000,000
18. Interest payable by the countries of the States, the cities, and hospitals, for their particular loans - -	9,000,000

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Carried over 125,560,000  
Brought

	LIVRES.
Brought over	125,560,000
Additional article to make an even sum	40,000
	<hr/> 125,600,000 <hr/>

So that the annuities and interest remaining chargeable upon the State, so long as their capitals are not reimbursed, amounts to one hundred and twenty-five millions, six hundred thousand livres.

## S E C O N D    C L A S S .

### *Life Annuities.*

I. ANNUITIES payable at the town-house of Paris, including the last loan of ten millions, five hundred thousand livres, in annuities, as well as the interests for life, annexed to the offices of the municipal governors; and supposing, as is most probable, that the loan of 1782, has been nearly doubled, about 80,000,000 livres.

### II. DIVERSE

II. DIVERSE life annuities, chargeable upon the Royal Treasury, or assignable upon various funds, or paid by the order of the Holy-Ghost, and by the domain of the city, for the King's account 600,000 livres.

III. LIFE annuities granted by the cities and hospitals of the kingdom for loans raised on their own accounts; about  
800,000 livres.

THESE three articles amount together to eighty-one millions, four hundred thousand livres.

## SUMMARY.

Perpetual Interests 125,600,000 livres.

Life Annuities. 81,400,000

Total of annuities perpetual and for life\*

*Two hundred and seven millions of livres.*

I WILL

\* It will perhaps be remarked, that there are likewise several debts of the last war still to be liquidated, and that the Farmers General have not been paid the whole of what was due to them on their old lease; also, that the King will not enjoy part of his casual revenue



I WILL not take up time, in determining by calculations, what would be the amount of a capital equivalent to such a sum in annuities; for no inquiry can be more uninteresting. If we choose to be satisfied with a vague idea, we may multiply the perpetual annuities by twenty, and the life annuities, by eleven, at least, some being very old, others new; some upon one life, others upon two, and a small number upon three and four. We should then find the result to be *three thousand, four hundred millions*; but this capital would be valued still higher, if it was taken into consideration, that the old annuities at the rate of two

nues until the year 1788, they being redeemed till that period, and it will be asked, why I have not joined these different objects to the national debt. In fact, they may be estimated altogether at a capital of about one hundred and twenty millions, but as most of them bear no interest, I did not think it right to include them in the statement I have given of the national debts; and I must add, that the extinctions of annuities in 1784 and 1785, will be more than an equivalent for the interest of such a capital. Besides, I do not pretend to answer for the accuracy of the result of so large a total; there may be a difference, though I do not think it, of two or three millions.

and

and a half *per cent*, and the salaries of a great number of offices cannot with justice be extinguished, by a reimbursement arbitrarily fixed at the rate of twenty, to one.

EVERY one, I believe, will agree with me, that such calculations are very idle at this instant: it may be proper for a geometer to calculate what length of time a cannon ball, preserving its first velocity, would take in passing from the disk of the earth, to the disk of the sun; but in public affairs, these hypothetical reckonings cannot be approved of; it is always expected that some degree of utility should be the object of a great deal of labour, or the reward of close attention. It can only then, be at the close of forty or fifty years of a perfect administration, and in a time of profound peace, that the liquidation of the national debt will be so far advanced, as to excite a rational wish, to know with precision, the ultimate term of this great enterprise.

ALL that concerns us in the present moment is, to fix our attention upon the debts  
that

that are most burthenfome, and whose extinction would be the most useful to the state.

WE ought to place in the first rank of such debts; the advances made by the farmers and managers of the king's duties, as well as the major part of the Finance-offices; but in treating on the expences of collection, I have already shewn what sacrifices this species of resource occasions, I will not therefore enlarge again upon the subject.

THERE is another kind of loan, the reduction of which would be attended with very great advantages; I mean the anticipations of the revenues: they have cost at certain periods, from *eight to ten per cent. per annum*; because they took place only for a short term, and upon every renewal, a commission of one, or one and a half per cent, was paid to the bankers, who were the agents for these transactions. I had considerably reduced the price of these loans, by enlarging the time to one year certain, so that there could be no occasion  
for



for more than one commission in the course of a year ; that commission was fixed at one per cent, and being added to an interest of four and a half, and then of five, limited the conditions of such loans at first to five and a half, and then to six per cent. and such easy conditions had never before been obtained, in time of war. Peace will admit of doing better ; but it must be by diminishing the amount of the anticipations that the establishment of the most perfect economy must be accomplished ; and this economy should consist in charging the royal treasury with the negotiation of those actions for a term, which are wanted for a resource, or for convenience ; in that case, there would be no commission to pay, and the interest would be the only expence.

A great number of useless offices may be likewise reckoned among the debts, the reimbursement of which would unite several advantages ; such amongst others, are those of the king's secretaries of the great and little college, the salary annexed to them is not expensive, but the hereditary preroga-

tives they convey, after a certain number of years of possession, multiply the number of nobles, and many inconveniences result from this continual increase: this question however, presents various considerations to our notice, for which reason, it is reserved for a separate discussion in the course of this work.

THE extinction of the debts represented by the public actions in circulation, will be very considerable, if administration only maintains the reimbursements in the same proportion as they have been annually made; and therefore, it is no indifferent matter to communicate their amount in this place.

The following is the enumeration of them.

Paid off—of the old suspended rescriptions, *three millions.*

Of the East India Company's actions, *seven hundred thousand livres.*

Of

Of the last loan of two hundred millions, *five millions\**.

Of the lottery of 1780, and of the two lotteries of 1783; *about five millions, four hundred thousand livres†*.

Of the loan of fifteen millions raised by the city of Paris, on the king's account, in October, 1781, *three hundred thousand livres*.

REIMBURSEMENTS made by the counties of the states; *about eight millions*.

By the clergy, *about four millions, one hundred thousand livres*.

\* This reimbursement must continue increasing every year; but I have taken for a basis, the sum allotted for 1784.

† These reimbursements must likewise continue increasing. We have here taken for a basis, the year 1784; they paid off that year, nine millions four hundred thousand livres, upon the three lotteries: and as in that sum, the capitals and the interests were either wholly, or in part confounded together, I have carried five millions, four hundred thousand livres, to the reimbursements of the capitals, and four millions to that of the interests.



To the Farmers-General, and to fundry owners of suppressed offices, who must by this time have obtained their discharge from the chamber of accounts, about *one million*.

Total of the sums reimbursed: (paid off) twenty seven millions, five hundred livres\*.

THE amount of these reimbursements is certainly very considerable, and yet they must increase yearly, for a long course of time, pursuant to the conditions of the edicts by which the funds of many of the loans were created. Certainly, this statement has not been recollected, when the necessity of establishing a sinking fund has been frequently talked of in public, and even to administration; however, the bare title of a fund is of no consequence;

\* The incorporated cities of the kingdom, have likewise paid off some part of the particular debts they had contracted; but the state of their finances, obliges them to borrow new capitals to replace the sums reimbursed, it follows from thence, that the reimbursements, are, as it were, fictitious, with respect to the point of view now before us:

the annihilation of the national debt, is the great object, and this annihilation, although branched out at present into divers forms, nevertheless makes a considerable progress.

THE paying off the public debts, as well as all the other most useful acts of administration, is susceptible of regulations. It cannot be carried into execution but by making use of the money arising from the contributions of the people, and it would be a great error, to enlarge these contributions too much, or to refuse them the necessary relief they may require, in order to augment in an inconsiderate manner, the reimbursement of the national debt. Such a conduct, considering it only as mere speculation, would be very imprudent; since it is by moderating the taxes, that industry, the general source of wealth is encouraged. Besides, we never ought to lose sight of one important truth, which is, that without any effort whatever, by the natural course of things, the weight of the publick debt will be lightened every day. No numerical sum whatever, will be worth, if I may be

allowed to exprefs myself thus, in twenty years, what it is worth at present ; because its proportion to the price of all forts of effects, must neceſſarily change by the progreſſive augmentation of gold and ſilver : time then is a kind of annihilation of the public debt, and it manifeſts its operation, by diminifhing ſucceſſively, the comparative value of all the numerical ſums which Sovereigns owe. And as the incomes of common proprietors of rents, loſe in their value, in proportion as the price of all commodities increaſes, in the ſame manner, the burthen impoſed upon thoſe who pay theſe rents, will inſenſibly become lighter, theſe two effects follow each other, nearly in an equal proportion,

THESE remarks are more particularly applicable to ſuch a kingdom as France, where the annual introduction of the precious metals, is more conſiderable than in any other country in Europe.

THE great advantage of reimbursements, is to ſupport public credit, and to contribute to the lowering of intereſt ; but we  
ſhould



should not be able to produce this effect, or at least we should fall short of the end aimed at, if while we were carrying these reimbursements too far, we neglected to estimate the reasonable proportion of the public contributions. All the transactions of administration should be mild and easy, so that the limits of its resources may never be perceived, and that it may be constantly seconded by imagination, that great first mover of public opinion, and of the confidence of mankind.

THE full vigour of public credit, and the low rate of interest which is its natural consequence, are the most efficacious aids towards attaining a diminution of the public debts; this operation is connected with a regard for the contributaries, and yet preserves to the state, all the advantages resulting from the influence of time. In fact, from the moment that interest of money falls below the rate actually paid by the Sovereign for the capitals he owes, government has it in its power to induce the proprietors of the public funds to subscribe voluntarily to the reduction of the interest on

those funds. But to make this operation lawful, the Sovereign must offer to those who should refuse to submit to such reduction, the payment of their capitals; and it is a mistake to imagine that such arrangements would require extraordinary resources on the part of government, and such as could not be expected in the common course of affairs. Without doubt greater order and economy would have put the finances in a much better state, and have rendered this operation much easier; but I am apt to think it is still practicable, with those funds alone which are appropriated from the present time, to the annihilation of certain debts; and this point it is of importance to explain.

LET us suppose that the interest of money in France is reduced to *four per cent.* the current price of the funds would be affected by it; actions bearing an interest of *five per cent.* would be considerably above par; and paying off the capitals of those funds would consequently be considered by the proprietors as an unfortunate event. Therefore they could have no reason to  
complain,

complain, if the King should instantaneously apply the sums destined for the reimbursement of their capitals, to some other use ; especially if this conversion was equally calculated to strengthen public credit. It must likewise be noticed upon this occasion, that paying off the capitals of annuities, at a time when they are above par, puts a stop to the rise of these funds : for he, who at the instant when interest is reduced to four per cent. would willingly give *one hundred and twenty livres*, for an annuity of *five* ; would not give so much, if in the manner of drawing lots, he was every moment to run the risk of being paid off at par.

HAVING now shewn, by what means the King, without any particular funds in reserve, and solely with those which are actually set apart for reimbursements, might be enabled to set on foot a reduction of interest ; let us now point out briefly, in what manner this operation might be performed.

THE course of all the different stocks must be examined, and when it is discovered what funds bear the highest price in proportion



portion to their interest, it must be taken into consideration, whether the whole sum, or what part of it, distinct from the rest by some particular circumstance, would correspond with the capital, the royal treasury should have in hand: then administration might offer to pay it off at a given time, with exception of such proprietors as should consent to a reduction of an half *per cent.* on the interest; and it is highly probable, that the major part, not observing any opportunity to place their money out to greater, or even to equal advantage, would subscribe to the proposed reduction. This operation being thus finished, and the fund destined for it, thereby remaining nearly entire in the royal treasury; the same measure might be pursued with a second portion of the public debts; and by continuing to act in this manner, the sums reserved, (owing to many of the proprietors accepting the stipulated reductions of interest) would perhaps be sufficient to carry the execution of the plan adopted, to a very great extent. In fine, by constantly observing the price of the public funds, the same means might be employed, some years hence, to reduce the interests

terests from *four and a half*, to *four per cent.* Undoubtedly administration must be supported throughout by public confidence, but that confidence would be kept up, by the very transactions themselves, after the first assistance given to them. It ought also to be an invariable rule, never to offer any reimbursements without being certain of having the amount in hand, at the disposal of administration; for every thing fictitious or romantic is soon discovered; there is no true skill in administration, independent of truth and openness; and where deception commences, a good understanding with the public, generally ceases.

THE lowering of interest may likewise occasionally favour an ingenious mode of borrowing, and the particular inclination of the public, for the creation of annuities to which some chance of good fortune is annexed, *such as Tontines*. In fact, I must suppose, that government might borrow money in this manner at four, and four and a half per cent. while most of the public funds paid five, this would be a sure method of extinguishing advantageously, a  
portion

portion of those funds, but it will easily be perceived that such operations must necessarily be circumscribed.

As the public debts of England as well as those of France, engage the attention of all Europe, it may be proper in this place, to point out, the singular relation which exists between them at present, with respect to their reciprocal extent.

THE interests on the funded debt in England amounted at the end of the year 1783, to eight millions, eighty-threethousand, four hundred and fourteen pounds sterling.

BUT as the expences of paying the interests, and other charges of management are comprehended in the statement of the annual amount of the interest on the national debt of England, and the same method is not observed in France, it will be proper in drawing a line of comparison to deduct from the English debt, the sum total of these expences: it is an object of only, one hundred and fifty thousand pounds sterling.

IN



IN return, we must add to the interests payable in England at the end of the year 1783, what she will be obliged to pay for the capitals of the unfunded debt; a debt composed of arrears for the last war, and of sums advanced to government by the Bank.

I SHALL estimate these interests at one million of pounds sterling. Thus, according to the two observations we have just made, there will be eight hundred and fifty thousand pounds to add to the sum of eight millions eighty-three thousand four hundred and fourteen pounds before-mentioned.

AND, by this computation, the annual interest chargeable upon the English nation, amounts to eight millions, nine hundred and thirty-three thousand, four hundred and fourteen pounds sterling\*.

\* Mr. Sinclair, in his truly valuable history of the public revenues of the British empire just published; states the present annual interest (1785) at nine millions, one hundred and forty-three thousand nine hundred and thirteen pounds sterling. See History of the Revenue of the British Empire, quarto, part ii. page 92.

A SUM

A SUM, which at the rate of twenty-three livres, three sous, six deniers, (a calculation which the course of exchange often warrants) would make about two hundred and seven millions of French money: this is the sum, to which, as we have already seen, the annual interest chargeable on the French nation amounts; and the exactness of this similitude, presents a singularity which is truly remarkable. †

HOWEVER, there is an essential difference between the debts of the two kingdoms. France counts amongst hers, eighty-one millions of *life annuities*; whilst England has but about thirty millions which must be ex-

† I AM at a loss to know, whether the incorporated cities and hospitals in England have any annuities to pay: if they had, it would be an article to carry to account, since interests of this kind, form a sum of between five and six millions of livres in the statement of the debts of France. Indeed, it may be observed likewise, that sundry arrears due at the end of the year 1783, are not comprised in that statement. (See the Note to page 356 and 357.) So that the result of these observations cannot make any material alteration in the singular parity we have just indicated.

tinguished

tinguished within a determined space of time, and all her other debts are perpetual.

It must likewise be remarked, that a considerable part of the annuities owing by France, is fixed at the rate of *five per cent.* on the capital borrowed; so that, with respect both to prudence and public credit, the reduction of interest would be more easy and more advantageous in France, than in England, where the highest interest (in 1783) was *four per cent.*

Lastly, it is of some consequence to remark, that England owes more to foreigners than France: so that the annual payments she is loaded with, will be expended out of the kingdom; a circumstance always detrimental to a nation; not only because the profits accruing from the ballance of commerce being employed to pay those annual debts, can no longer contribute to the augmentation of the wealth of the state; but because the sovereign having no claim upon expenditures out of his kingdom, cannot find an indemnification by taxes on articles of consumption,  
for



for the sums which the nation is obliged to pay in annual interest, to improve the fortunes of foreign stock-holders:

It is most commonly in a vague and general manner that the question, whether the debts of England and France are not too heavy for both countries, is discussed; and the arguments are confined to comparing the capitals of these debts, sometimes with the respective population of each country, or with the amount of the circulating specie; at others, with the supposed value of the rents of the lands; and lastly, with various other calculations, unavoidably uncertain, or confused. All these circumstances are without doubt the signs of prosperity, but they will not sufficiently illustrate the question under consideration; and the most simple manner of forming just ideas upon the subject is, to examine, whether the taxes imposed to pay the annual interests are too burthenfome, and there are certain indications respecting this point, which are within the compass of each man's capacity: such in fact are, slackness, or vigour in commerce, and manufactures; a  
tardiness

tardiness, or facility in the collection of the revenue; the rigour, or lenity which the collectors find themselves obliged to make use of towards the contributors; the increase, or diminution of the contraband trade, and above all, the happiness or misery of the common people, their easy circumstances or their poverty.

THE weight of the taxes, and of the national debt are two objects absolutely united, and it is by separating them, that we fall into vague dissertations: thus, all that has been advanced respecting the debts of France and England, so far as it only serves to estimate the proportion between those debts and the riches, whether real or imaginary, of the two countries; are only so many assertions, which can neither be contested, nor defended, nor even clearly defined: whereas, upon discussing simply the extent of the taxes, we shall have for interlocutors, the owners of lands, merchants, tradesmen, workmen, and even the lowest class of the people. But from the moment men enter upon a science, they love to place themselves in the centre

of *abstractions*, as in an empire whose boundaries are less known, and thus by keeping at a great distance from simple ideas, they are equally wide of the knowledge of the truth.

SOMETIMES also, and it is a sure method of getting rid of all uncertainty, the extent of the public debt has been considered as a matter of absolute indifference ; and it has been said, that the money raised by taxes passes into the hands of the annuitants, and from them to the land owners, and to workmen of every class, and that in this manner, circulation makes every thing equal. But as I have already had occasion to explain, the duties and relations of the different members of society are not like grains of sand which one may mix and confound together at will ; the enormity of the taxes renders their prudent distribution difficult : the support of a just equilibrium then becomes a painful task : the exertion of force can no longer be delayed ; and the hour arrives, when all the skill of government cannot furnish any resource, to palliate the public misfortunes, or to resist  
5 public



public confusion. Besides, can those improper distributions of fortunes, be thought a matter of indifference, which indispensably occasion, not only a diminution of the property of those who are attached to the soil and the country, but an augmentation of that class of men, who under the denomination of annuitants may become citizens of any other country. I will go farther; the increase of the public debts, has, as it were, unnaturalized the spirit of society, by multiplying in some countries, the number of those persons who have an interest directly contrary to the common interest: the annuitants covet, above all things, the riches of the royal exchequer, and as the extent of the taxes is the most easy source of that wealth, the contributors, and the common people more especially, who compose the major part, find at present, even in the bosom of the state, an adverse party, whose credit and influence increases daily.

LASTLY, in absolute monarchies, the extent of the public debt, which makes so many fortunes dependant on the engage-

ments the prince has entered into, unnecessarily augments the strength of authority, and in free countries such as England, perhaps, the immensity of that debt weakens the republican virtues; by accustoming a great part of the nation, to dread before all things, the smallest shocks in the springs of government, or the slightest alterations in its customary proceedings.

DOUBTLESS, the national debt, which by its excess, brings on so many inconveniences; would have furnished only mild and serene ideas, if it had been confined within proper bounds: it would have been perceived, without any mixture of regret, that, sometimes, by making succeeding generations contribute to the support of certain public expences, of which they are one day to enjoy the benefit, an additional resource has been put into the hands of a prudent administration, which has enabled it to extend and accelerate useful enterprizes. But the faculty of borrowing, which ought never to have been employed for any other but this salutary end, has not failed to become another instrument for the use of political ambition,

bition, and of the hostile passions. It is with this aid, that we have been enabled to expend *two, or three hundred millions*, instead of *forty or fifty*, which might have been raised with great difficulty by extraordinary taxes: thus, like all other means of strength blindly directed, the power of borrowing has become fatal to nations. Alas! to what purpose these reflections! in order to render them useful, all governments must agree by a solemn compact, capable of being executed, never to borrow money to go to war; but will a nation which is inferior to another in riches and population, but superior in public credit consent to such a treaty, doubtless, it will not; and for that reason, can we propose to our enemies to renounce the same means? it would be like wanting to fight with the cross bow, against battalions surrounded with artillery. These ideas are absolutely similar, and thus it is, that the rivalry of power, has multiplied in so many ways, the means of destruction, and the burthens of the people. But will not good proceed from the excess of evil? And will not those nations that are loaded with immense debts and taxes



obliged to put a stop to their efforts against each other? Undoubtedly; and it is to such circumstances that we most commonly stand indebted for the return of public tranquillity; and at the very moment when flattery celebrates the magnanimity and moderation of princes, sacred truth would discover nothing to mention but their want of power.

HOWEVER, the repose of peace, and the vigour of commerce accumulate new riches; the weight of the taxes becomes more tolerable, and the resources of credit begin to spring up again; then ambition and politics are likewise awakened; new projects are formed to offend and destroy each other; the smothered flames of discord and war burst out again from all quarters. Melancholy fate of human nature! the course of public affairs resembles that of life, and the fine days of both, are equally the forerunners of a long night!

WHERE than shall we look for a mitigation of so many evils! on what basis then shall

shall we fix any feeble hopes : it must be on the virtues of princes, more than on their knowledge : for the latter is scarcely ever equal to the difficulties they have to encounter ; it can hardly trace the truth, through that maze of interests which obscure or conceal it. But virtue, that sublime sentiment is, as it were, the root of all useful thoughts, either in administration, or in politics ; it is that which puts a stop to unjust projects and foolish expences ; it is that which moderating the wants of the state, prevents the display of all its pernicious resources : it is virtue itself, which simple in its conduct, and steady in its principles, discovers what is good without painful exertions, and pursues it without deviation : it is likewise to sovereigns, like the clue of Ariadne, in the labyrinth of errors, doubts and uncertainties ; in a word, it is virtue, which in its full extent, is, as we may say, at once, the motive and the means, the idea and the action, the seed of happiness, and happiness itself.

## C H A P. XII.

STATE OF THE PUBLIC EXPENCES OF  
FRANCE, AND GENERAL IDEAS OF OECONOMY.

THE subject of this chapter would be sufficient in itself to form a volume, if, in offering a distinct statement of the expences of France, I was to discuss thoroughly, all the savings of which such an administration is susceptible: I shall confine myself therefore to concise views; but though I should even limit my task to classing and distinguishing each branch of the expences of so extensive a kingdom in their proper order, I imagine it will still be an important work. Such a statement however, must not be confounded with that  
which



which was published in the account given in to the King, for it was then proposed to exhibit the situation of the Finances; and assuredly, it was preferable, in order to lay the foundation of public confidence, to adopt a form of accounts, the principles of which could be justified by a certain number of persons; now this essential condition was fulfilled solely, by making known the amount of the receipts and disbursements of the Royal Treasury. The receipts in fact, are composed of certain sums paid into the treasury by different agents of the revenue, after they have satisfied all the demands assigned upon that branch of it which they respectively collect: therefore, these agents must know, whether the sums carried to the credit of the public revenue, in the account delivered to the King, are conformable to the amount of their annual payments. On the other hand, the expences of the exchequer are partly within the cognizance of the treasurers to whom the funds of the different departments of the revenue are remitted, and most of the other articles being fixed by written orders, a great number of

persons must have a perfect knowledge of them.

BUT if this form of accounts was proper to fulfil the object then in view, it is equally necessary in a treatise on the administration of the Finances, to adopt a plan totally different: if we would offer subjects for meditation, we must state not only the totality of the public expence, but likewise unite under one head, all those that are of a similar nature; and whether it be, that the daily fatigue of public affairs engrosses all the attention of the Ministers of the Finance department, or that they only possess the spirit of administration in a small degree, it is certain, that I have not anywhere found the traces of those necessary labours, which are calculated to obtain a knowledge of the full extent of the contributions of the people, and to distinguish all the different applications of them.

WE have already seen, that the first of these inquiries presented many difficulties; and the second, perhaps, offers still more. In fact, many expences of a similar kind,  
are

are not only assigned upon a great number of funds, such as those of the Royal Exchequer, of the General Receipts, of the Farms, of the Administration for the King, and various other Treasuries; but each country of the States, each city of the kingdom discharges some part of them; and sometimes different articles are united under the same titles, and at others, articles entirely similar are separated: so that, without wishing to tie myself down to any minute precision, it was, notwithstanding, a task requiring both labour and reflection to endeavour to compose a distinct work with such confused materials; but if the difficulties are concealed by the effects of order and method; it is on this part of my work, that I would set the greatest value. In reality, what are my feeble opinions, in comparison with the means, which may render those of other men careful; not only in the present day, but in times to come!

## EXPENCES OF THE STATE.

ARTICLE 1. The interest of the debts  
amounts to 207,000,000 livres.  
THIS



THIS branch of the public expences is at the same time, both so considerable and so important, that I judged it proper to give the particulars in a separate chapter.

THE engagements entered into by Sovereigns, are not that kind of expence which it is lawful to diminish; and authority cannot be exerted for this purpose, without an act of injustice. But the annual extinction of life annuities, and the successive diminution of interests by means of the established reimbursements, must lighten the general burthens of the State, at least three millions annually. We have likewise demonstrated, what advantages may be derived from the flourishing state of public credit, and the natural increase of gold and silver, in compassing a considerable reduction of the rate of interest; let us only suppose, that it could be lowered from *five*, to *four and a half per cent*: *a tenth* would be thereby gained upon the mass of annuities to which this operation would be applicable, and the benefit would be doubled if it was practicable to reduce the interest from *five*, to *four per cent*. It will easily be conceived what considerable

considerable advantages might be the result of a series of arrangements of this kind. What would they be, if ever the rate of interest could be lowered to *three per cent*? Such an event is highly improbable; yet, as that was for a long time, the rate of interest on the English funds, and those of Holland bear still less; we cannot place in the rank of chimerical ideas, a parity of circumstances, which the wealth of France might induce us to consider as reasonable, but which the nature of its government will always render difficult; unless an excellent administration, in the midst of peace, causes both the power of authority, and the impolitic use too often made of it, to be for a considerable space of time totally forgotten.

II. THE various reimbursements, as we have seen in the preceding chapter, amount at present to about 27,500,000 livres.

Nothing can be added here, to what has been said in that chapter, upon the annihilation of public debts in general; and upon the reimbursements of France in particular.

III. PEN-

## III. PENSIONS

28,000,000 livres.

THE work which was begun in order to obtain an exact knowledge of the extent of these favours, was not finished, when I retired from the ministry; I believe, however, that the calculation of twenty eight millions, as charged in the account given in to the King, was the highest amount.

I BELIEVE it will not be necessary for me to take much pains, to demonstrate the excess of such munificence; one would imagine, upon beholding this profusion, that gold and silver were brought home in fleets, instead of which, the wealth of Princes is the produce of taxes, and the accumulation of the sacrifices made by the general mass of the subjects, and by that class of the people in particular, who receive as a recompence for their day's labour, no more than the subsistence necessary to give them strength to go through the drudgery of the next day. Let it not be argued, that such a particular pension is the reward of services performed for the State: I admit it without hesitation. But what can be argued  
in



in support of others? or how will the want of all proportion in the establishment of the major part of them be defended? Besides, I am far from inviting researches, or revisions: favour and predilection would slide in, after all: and there are few persons qualified to exercise the office of censors; and if there were, passions and interests would be imputed to them to render them suspected. I am of opinion, that administration in all amendments, as well as in all original institutions, must govern itself by general rules, and abstain as much as possible, from placing too great a confidence, either in the judgment or the impartiality of mankind. I acknowledge also, the rights which long possession confers; and lastly, I think, that fidelity in the observance of engagements, is a virtue of such importance both in morals, and in politics, that Sovereigns ought to submit to some inconveniences, rather than violate this principle, even with respect to grants which they ought not to have made.

BUT no reasonable objection can be made to all those arrangements, which without the least injustice to any individual, would gradually

dually remedy an abuse, the fatal consequences of which cannot be concealed. I shall therefore, in a few words, explain the latter part of a plan which I had formed relative to pensions.

It must be remembered, that his Majesty by his letters patent addressed to the imprest office in 1778, confided the care of keeping the accounts of the pensions to that court; and subjected those accounts to the same formalities as are established for those of the life annuities payable at the town-house. This was a primary arrangement of the greatest consequence, and the King declared his will and pleasure, with respect to the regulations which he intended to have observed for the future, in the following terms. “ Our intention is, that a statement shall be drawn up and laid before us, of the payments of all these pensions thus collected together in one office, classing separately such of them as belong to various departments, so that after the informations we may receive concerning them, we may be able to determine by a permanent regulation, registered in our chamber of accounts,  
what

what part of the annual extinctions we may think proper to replace by new pensions yearly."

THE remaining measures to be prescribed, are, as we may observe, distinctly traced; but instead of applying any part of the extinctions whatever, to the creation of new pensions, which would have brought on endless calculations, and incertitudes, I proposed to his Majesty, to fix upon a certain annual sum to which he would be pleased to limit these favours; and this is the calculation I made for that purpose. The extinction of the pensions, according to estimates founded on experience, amount to about from three to four *per cent*, on the total: this exceeds the proportion observed in the extinction of life annuities; but a great part of the latter, are purchased upon young lives, and as much care as possible is taken to avoid placing out capital sums upon the lives of persons in an uncertain state of health: these circumstances do not exist with respect to pensions, since age and infirmities are additional pretensions to obtain them. Let us take it for granted then, that these bounties



amount to twenty-eight *millions* : the annual extinctions in that case, ought to be estimated at nine hundred thousand livres : thus the King insures a successive saving of some consequence, by limiting the amount of the new pensions to four hundred and fifty thousand livres. Doubtless many excellent reasons might be urged to reduce these grants still lower, but by attempting to go too far, we should fall short in the execution : and the boundaries that had been established, being once broke through, we should not know where to stop : an attachment to rules has but a certain degree of strength, and if in monarchical governments we wish that order may serve as their safeguard, we must not expose it to too violent attacks.

HOWEVER, in order to secure as much as possible, an exact observance of the rule that should have been established, recourse must have been had to the spirit of the letters patent of 1773, and the imprest office must have been prohibited admitting in the accounts of the keepers of the Royal Exchequer, any article exceeding the capital allotted for the new grants ; and this arrangement

ment would be the more easy to support at present, because all the pensions are paid out of one and the same coffer. Nevertheless, I am very sensible that in France, authority may easily dispense with all these restraints; but I do not believe it will be done in the reign of the present King, whose love of order and economy would be the best guardians of such an institution, if his Majesty did but once publicly approve of it. If I was called upon to give my advice concerning the distribution of the four hundred and fifty thousand livres, to be granted annually in pensions; I would propose, that three hundred thousand should be applied to the land and sea service, and one hundred and fifty thousand to all other claims.

DOUBTLESS, it would be represented to me, that these four hundred and fifty thousand livres are not sufficient for those bounties which are absolutely necessary, but it is still more indispensably necessary to establish a just proportion between the public revenue and its expences, between the recompences and the real wants of the State, between liberality, and the condition of the people.

It is custom, it must be allowed, which forms the strongest ties in all these generous distributions, but new customs soon make us forget the old ones. I will even venture to make one observation, which I believe is applicable to all favours whatever; the facility with which they are granted, and the want of propriety in their distributions, are the very causes of the importunities so much complained of; for claims spring from comparisons; and when partiality has an influence on rewards, solicitations know no bounds: for all the rights which others want, are then considered as so many titles. Distinctions which recall the idea of merit, excite the most laudable emulations: but when we see favours granted to trifling services, or to slender talents, we are apt to reflect upon the power of credit and intrigue, and every one putting in practice the same means, the time which ought to be employed in deserving them, is devoted to the pursuit of favours. I will readily own, that sometimes pensions, degrees, and decorations of which Princes are the dispensators, serve to give them a sense of their own grandeur, and they then take a pleasure in displaying this kind of magnificence: but the impression



sion which the extent and multiplicity of these gifts produces, is likewise very proper to point out to them, that discernment enhances the value of benefits, as much as the power of bestowing. A just rule in the distribution of rewards, is like proportion in beauty, all the striking effects depend upon it; and perhaps considering these rewards in a moral light, those governments that distribute the most, are those which grant the least.

IV. PART of the military expences  
about 105,600,000 livres.

THE necessary explanations shall be given upon this subject.

I. THE Royal Exchequer actually supplies the Treasurer of the war department, with about *seventy-two millions, eight hundred thousand livres\**, an additional fund of

\* The amount of the salaries of the Treasurers-General, are deducted from the funds remitted to the Treasurer of the extraordinaries of the war department, because these salaries have been already included in the general debts of the nation.

B b 3

about

about *seven millions*, eight hundred thousand livres has been granted since the account given in to the King, which was chiefly owing to an augmentation of the cavalry, and of the army in general.

2. THE Royal Exchequer at present remits for the ordinaries of the war department about *seven millions eight hundred thousand livres*; the small augmentation made since the account given to the King, belongs to the new nomination of Marshals of France.

3. THE Royal Exchequer furnishes at present, for the artillery and engineers, about *nine millions, nine hundred thousand livres*: there has been but a moderate augmentation, since the abovementioned account; but different sums collected and appropriated to the expences of the artillery, and of fortifications, having been paid into the Exchequer, the Treasurer of the war department must have received larger funds.

THE expences of fortifications, and of the artillery, amount to more than I have here  
stated,

stated, but as the surplus is employed in extraordinary works, no mention ought to be made of it in an account intended only to present a clear view of the customary expences of the State.

4. THE Royal Exchequer pays likewise, either directly, or through the channel of the Treasurer of the war department, about *one million, five hundred thousand livres*, for the appointments and salaries of the Governors of provinces, of the King's Lieutenants, &c. a branch of expences comprised in an account known under the title of *usual garrisons*, and which makes the whole amount to about one *million*, nine hundred thousand livres; but four hundred *thousand* are discharged by the countries of the States.

5. FUNDS taken up upon the money belonging to the general receipt, not only for the removal of the troops from one place to another, military convoys, and the trifling accoutrements of the provincial regiments; but for part of the

Bb 4

expences



expences of forage, of barracks, of wood, light, and other military articles about

5,600,000 livres.

6. FUNDS paid or expended by the countries of the states, or by the cities throughout the kingdom, for objects similar to those mentioned in the preceding articles; and likewise for sundry others, between *six* and seven *millions*.

7. THE expences of the royal hotel of invalids, amount at present I believe to about one million, three hundred thousand livres; but as the funds destined for this establishment, arise principally from reserves made out of most of the payments in the war department; it would be a double entry to pass this article a second time to account as an expence; and we ought only to carry to that account, the income of the *duty of oblat*, levied in favour of the invalids, upon abbeys in the King's gift, and which at present must amount to about

300,000 livres.

8. THE

8. The taxes laid on house rent at Paris, in lieu of the quartering of the French and Swiss guards, amount to about three hundred thousand livres.

9. THE annual poundage allowed to the treasurers of the war department since the establishment of a second treasurer; and in consequence of the alteration made in the salary that was allotted them during my ministry, amounts to about nine hundred thousand livres, exclusive of the interest of the money deposited for their offices.

THESE nine articles form a total of one hundred and five *millions*, six hundred thousand livres: which is the sum that must be carried to account in the general statement of the expences of the nation.

THERE are fundry other expences relative to the war department, but they are either already comprised in the pension list, or in the public debts, or as a diminution of the produce of the General Farm; and I shall now give a more circumstantial description of them, that the general charges of the war department

department of France may be publicly known.

1. WE must observe, that out of twenty-eight millions paid on the pension-list, about sixteen *millions* five hundred thousand livres must be *attributed* to the war-department.

2. THE expences of the royal military school are about one million, six hundred thousand livres; but that establishment provides for these expences, either with the rents of which it is become proprietor, by its savings, or by the revenue assigned to it, on the Guildhall of Paris, as an indemnification for the duty on playing cards, which belonged to it; the king gives likewise to the royal military school, an annual bond of two millions on that Guildhall, bearing interest at *four per cent.* to pay for an equal sum that was promised, as an indemnification for the profits of the lottery that was taken out of its hands; and all these rents are a part of the debt of the state. The revenue of the royal military school is certainly more considerable than its current expences,



expences, but the latter alone must be stated in this account.

3. THE king allows to his troops, a certain quantity of salt and smoking tobacco, at a price much inferior to that established for the rest of his subjects; this expence cannot be estimated at present at above seven hundred thousand livres, though it amounted formerly to one million, four hundred thousand: but I lessened that expence one half, by means of a very simple arrangement, approved of by the war department. The troops received too great a quantity of tobacco, and too little salt; this error of proportion frequently occasioned a double contraband: the soldiers sold by stealth part of their tobacco, and when they were quartered near the free provinces, or those redeemed from the gabel duties, they either smuggled, or protected the contraband trade, in order to procure to themselves, what quantity of salt they wanted. These abusive practices were reformed by lessening the quantity of tobacco distributed, and increasing that of salt; and this alteration saved the king nearly one half of that

that expence, because the loss sustained by the exchequer on the distribution of tobacco at a low price, was much greater than the loss that resulted from the distribution of salt,

4. THE military order of St. Louis, is now in possession of a revenue of two hundred and fifty thousand livres, granted by the sovereigns at different epochs; and that sum is distributed in pensions, or gratuities, to the knights of that order.\*

THE four articles above mentioned amount to nineteen *millions*, fifty thousand livres, and if we add this sum to one hundred and five *millions*, six hundred thousand livres, for which we have already accounted, it will be found that the totality of the

\* THE officers receive also pecuniary rewards, proceeding from an establishment known under the name of *fourth denier*; but as that money consists of a two hundred and fortieth part of all sums allowed to the war department, we should make a double statement, if we were to reckon here, the amount of these pecuniary rewards assigned on this fund.

expences

expences of the war department, amounts to one hundred and twenty-four *millions*, six hundred and fifty thousand livres; but as the Sovereign has originally received a sum for the purchase of the military charges and employments, the interest of that capital, and that of the advance money required from the administrators or contractors employed by the war department, ought to be deducted from the expences for military service: thus I believe, that for the sake of exactness, these expences must be only estimated at about one hundred and twenty-two millions.

BUT the navy has also its marine troops paid by its department. Perhaps, it belongs only to general officers, guided by experience, and possessing an excellent judgment, to pretend to form a rational opinion on the savings, of which the war department is susceptible. And yet, there exists a circumstance generally noticed; which is, the great difference between the military expences of the most powerful German princes, and those of France. By comparing that difference with the number



of troops maintained by these respective powers, the most ignorant men will have some idea of the improvements that might be made in that branch of the public service.

It would, however, be wrong to have no other foundation for our opinions than such a comparison ; for we should then be apt to be too sanguine in our expectations of the savings that may reasonably be made in the war department.

THE price of commodities, and of labour must necessarily be higher in a kingdom abounding with specie, than in those countries where the narrow limits assigned to commerce and industry, occasion a much greater scarcity of money.

THE degree of liberty which the laws, the public manners, the influence of public credit, and of commerce, have till now maintained in the French nation, does not allow government to make soldiers of the subjects from their birth ; this fortunate restriction which the friends of political liberty will  
not

not regret, makes it necessary to recruit the army by enlisting soldiers: they almost all receive a bounty, and this enlisting is therefore a distinct branch of expence for government.

THE assistance which invalid soldiers may depend upon, is more considerable than elsewhere; and these humane establishments, which are for the advantage of the lower class of the people, cannot be reckoned in the number of superfluous expences.

THE topographical situation of the kingdom, and other considerations, obliges government to maintain a great number of fortified places.

THE ancient confederacy between France, and Switzerland, the natural bulwark that its alliance assures to part of the French frontiers, the long and faithful services of that patient and courageous nation; in short, the utility, perhaps, that a sovereign finds in having in disorderly and turbulent times, a certain quantity of foreign

reign troops; all these reasons may have caused the habitual maintenance of a considerable body of Swiss troops, as a prudent arrangement: and yet the expence they occasion, owing to the conditions of the treaty made for these men, amounts to nearly double the sum for an equal number of national troops. The motives that induced France, to keep in its pay other foreign troops, participates, though in a smaller degree, of the above considerations: and their expence instead of amounting to double the expence of the national troops, as in the case of the Swiss, is only one third more.

LASTLY, we are accustomed in France, to look on the salaries of governors, commanders, and lieutenant-generals of the provinces, as belonging to the war-department; and yet only a part of these rewards though really issuing from that department, can be attributed to it. The commanders in the provinces, more especially in the provinces of the states, exercise functions relative to the interior affairs of administration, and as several governments are  
granted



granted either to princes of the royal blood, from their childhood, or to powerful nobles, who have not yet acquired a right to them by their services, this kind of munificence ought rather to be looked on as a monarchical luxury, than to be simply classed among military rewards.

THE same observation may be made on fundry pensions granted to persons, who being at once general officers and courtiers, obtain preferments that rather belong to this class of individuals, than to military men.

IN short, it appears to me, that in the comparisons that have been made between the military expence of France, and that of other countries, the number of troops maintained by the king was always underrated: various transient circumstances may cause the regiments, to be more, or less complete: but it is not the less true, that the statement of expence above indicated, comprizes the salaries and pay for a whole year of about one hundred and ninety-seven thousand men, both officers and privates, and the maintenance of thirty-one thousand

horses, as well for the common cavalry, as for the dragoons, the hussars, the king's household, and the service of the artillery.

THERE are besides, a great number of colonels and captains attached to the regiments, and who serve the king without any pecuniary retribution; we must add likewise, to that enumeration, seven, or eight hundred general officers, who have salaries only when in actual service: though most of these enjoy pensions, or yearly gratuities comprised in the expences of the war department.

I BELIEVE the considerations I have just pointed out, deserve to be noticed, in the comparison made between the military expences of some sovereigns, and those of France; but all these diverse circumstances, do not lessen the possibility of making very great savings; and as I have not the presumption to imagine, that my observations will have any weight in this branch of administration so foreign to my experience, I think it right to be satisfied with facilitating the reflections and ideas of other people.

people. With that intention, I am going to give a statement divided into three classes, the first of which will shew all the expences that are for the benefit of the soldiers; the second, those which the officers enjoy; and the third, those that solely concern the military service, and administration.

It appears to me, that such a division must be instructive, and lead to reflection: it may be interesting in some degree to the war department, in which the statements are not made out in this manner: besides, that department does not take particular cognizance of the quartering of soldiers, of their subsistence when they change their garrisons, nor of military convoys; as the funds destined to these expences are not in its hands: neither has the minister at war any thing to do with the military expences paid by the provinces of the states, and the different towns in the kingdom.



## SOLDIERS.

It appears to me, that there ought to be comprised among the expences useful to the foldiers;

1. Their pay : we fhall not deduct that part which is faved during their marches, becaufe we fhall not charge the foldiers with the expence of their fubfiftence during thefe marches : that fubfiftence is rather better for them than their ufual pay : but this expence ought to be confidered fimply as an indemnification for the extraordinary fatigue they go through ; about 25,500,000 livres\*.

2. THAT part of the common flock of the regiments, which is employed to pay for the expence of their cloathing and inliftng, and fometimes to give fome affiftance, or gratuities to the foldiers, about 6,000,000.

\* That is, after deducting a fixtieth, on the pay of the foldiers, and on every other article liable to that deduction.

3. WE

3. WE may consider the salaries of the army surgeons, in time of peace, as an expence beneficently advantageous to the foldiers, and it amounts to, about  
400,000 livres.

4. WE may consider the expence of military hospitals, under the same view, but we shall however, charge the foldiers with only two thirds of that expence: not only because the exaggerated profits of contractors, and the carelessness, or useless luxury displayed in these hospitals, do not contribute to the relief of the sick, but also, because it may be observed, that if the foldiers had remained in their first condition of life, they would have participated of the public assistance, assured to all his subjects by the Sovereign's beneficence. We shall carry therefore to this article only 2,000,000.

5. THE most considerable part of the expences for barracks, fire, light, and the military daily accompts, about  
3,500,000 livres.

6. THE pay and half pay, granted to veterans

erans, or infirm foldiers, and a part of the expences of the invalids, about

2,500,000 livres.

7. THE *greater value*, the overplus of the expence for the ammunition bread, daily given by the King, to the foldiers, is so called ; two fous a-day are deducted from their pay for that expence, about

3,500,000 livres.

8. THE diminution of the price of falt and tobacco, enjoyed by the foldiers, on the quantity that the General Farm is obliged to sell them, about

700,000 livres.

THESE eight articles, which comprife that part of the military expences, that is useful to the foldiers, amount to

44,100,000 livres.

#### OFFICERS.

I think we may rank among the expences that concern officers ;

##### 1. THE



1. THE salaries of all the officers in the service, from the colonels general, to the ensigns, about 19,000,000\*.

2. THE casual salaries of officers in actual service, amount to 1,400,000 livres

3. THE salaries of officers commanding in the frontier towns, about 1,150,000 livres.

4. THE salaries of the marshals of France, those granted to the staff officers of the cavalry and dragoons, of some regiments that are not yet formed, and of the militia officers during a month; those also of the officers of the suppressed legions, who are attached to the horse chasseurs, and of the officers employed during the reviews, and in some

\* In this article are included, the life-guards, the gendarmes, and light-horse of the guard, because they rank as officers, and are in constant service near the person of the Sovereign: but as they are looked on as soldiers, only in presence of the enemy, though they are certainly the best troops among them, there might be a different opinion on the rank assigned to them: so, that I shall here say, their share of this expence amounts to about, 800,000 livres.

other more or less durable occupations,  
about 1,200,000 livres.

5. THE pensions granted by the war department, and paid at the royal Exchequer  
about 16,500,000 livres.

6. THE different military rewards, paid by the treasurer of the war department to some infirm, or veteran officers, both in France, and Swisserland; and a part of the expence of the royal hotel of invalids, about  
900,000 livres.

7. THE annual, or occasional gratuities, granted on the fund of the *fourth denier* and some other funds, about 600,000 livres.

8. THE salaries and pay of governors of provinces, king's lieutenants, &c. comprised in the statement known under the name of *state of the* customary garrisons, about  
1,900,000 livres.

9. THE gratuities, and allowances made by the states, and different towns to general officers, and staff-officers in fortified towns,  
the

the expence of their house-rent, whether they are really lodged, or receive the value in money, about 1,800,000 livres.

10. THE pensions granted on the funds, belonging to the military order of St, Louis. 250,000 livres.

11. THE expences of the royal military school, after deducting the money which may be reckoned to be laid out in articles of luxury, about 1,400,000 livres.

12. A very small part of the expences for barracks 300,000 livres.

THESE twelve articles, composing the expences that may be considered as relative to the officers, amount to 46,400,000 livres.

#### ADMINISTRATION.

I think those expences which neither contribute to the advantage of the officers nor soldiers, ought to be ranked under this class; and such are,

5

1. FORAGE:



1. FORAGE: in this article are included the sums paid by the treasurer at war, for the army, and for the King's household, the funds assigned on peculiar taxes, and those given by some provinces of the states, about  
10,000,000.

2. THAT part of the common stock of the regiments, that is employed to purchase the military accoutrements of the soldiers, and laid out in sundry other articles, no ways personally interesting to them, about  
2,400,000 livres.

3. THE equipment, and yearly renewal of horses: that expence is known in the war extraordinaries, under the name of *place of forage*, about  
2,000,000.

4. THE salaries of the army chaplains, about  
150,000 livres.

5. THE pay of armourers, farriers and saddlers, about  
100,000 livres

6. THE extraordinary construction, and repairs of buildings, barracks, hospitals, ovens, warehouses, and those of the hôtel  
of

of invalids, and the royal military school,  
about 1,200,000 livres.

7. THE salaries of quarter masters general, commissaries at war, comptrollers and others employed in fortified towns, the general expences of the provost-marshal, and high constables departments, about  
1,700,000 livres.

8. THE salaries of the minister at war, and subalterns, the expences of the offices, those for printing, for custody, and imprisoning; and divers unforeseen expences, all which articles are blended together, in the statements, about 2,500,000 livres.

9. ALL expences concerning the ordnance, and engineers, not included in the salaries and pay of the troops; such for example, as the purchase of metal, and gun-powder, the charges of transport, the maintaining and repairs of fortified places, the artillery academies, the salary of divers persons belonging to the arsenals, founderies, forges and manufactories, about 5,300,000 livres.

10. Part

10. Part of the expences of the hospitals, (see the observation on this subject, under the article that concerns the soldiers) 1,000,000.

11. THAT small part of the ordinary expence of the royal military school, the hotel of invalids, and caserns, which may be considered as unprofitable both to officers and soldiers, or as proceeding from the necessity of maintaining greater establishments than are commonly wanted

600,000 livres.

12. THE subsistence of soldiers on their march, and military convoys throughout the kingdom, after deducting the pay of the soldiers during the time they are on the road; one part of this expence is assigned on the general receipts in the various provinces, and the other is paid by sundry provinces of the states, about

2,500,000 livres.

13. THE trifling accoutrements of the militia, and the expences attending the drawing of lots, about

300,000 livres.

14. THE



14. THE interest allowed to contractors and managers, for the money they advance, about 600,000 livres.

15. THE poundage allowed to the treasurer at war, about 900,000 livres.

16. VARIOUS articles, mostly paid by the towns, such as the charges of the transit of troops, the obligation of finding them in furniture, utensils, and sundry other trifling articles, about 1,200,000 livres.

THESE sixteen articles, composing the expences that are solely relative to the general administration of the war department, amount to 32,950,000 livres.

#### RECAPITULATION.

	LIVRES
Soldiers	44,100,000
Officers	46,400,000
Administration	32,950,000
Extraordinary ex-	
Carried over	123,450,000
	pences

LIVRES.

Brought over	123,450,000
pences in the island	
of Corfica, the dif-	
tribution of which	
is unknown to me.	1,200,000

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Total 124,650,000

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It will easily be perceived, that among these various articles of expence, there must necessarily be a few, the cost of which cannot always be the same; as the price varies according to the abundance of the crops, and in proportion to the greater care, or negligence of administration; the common articles may likewise have experienced some variation since the time when I collected these informations; but the difference of a million, or two, would be a trifling object in such a statement.

It appears to me, that very little skill is necessary to form a general idea of the expences that are susceptible of economy, if attention is paid to the above estimate;

it is not on the foldiers daily pay we are to look for favings; for reason, as well as humanity, would perhaps require that it should be augmented. The pay of a foot-foldier, in those regiments that enjoy no particular distinction, is six sous, four deniers *per day*, (three-pence  $\frac{4}{24}$  of a penny English); but there is a deduction made, of  $\frac{8}{24}$  of a penny, for his linen, shoes, and stockings, and two sous, or one penny, as an equivalent for the bread he receives; there remains three sous, eight deniers, or one penny  $\frac{20}{24}$  of a penny for the rest of his subsistence, and other necessaries. We cannot deny the smallness of such pay, when we reflect on the price of all necessaries of life; but of all the various methods that might be adopted to increase that pay, the most conformable to the general views of administration would be, an arrangement that should dispense with the military duties of the foldiers, long enough to let them devote a moderate part of their time to the useful labours of society. A system that should render the troops longer sedentary in the same place, would be very favourable to such an arrangement,



rangement, and that very system might also become the source of great savings on the ammunition bread, the purchase of forage, the expence of hospitals, light, firing, and military bedding; for if the same staff-officers were to sojourn a long time in the same places, a permanent council, for the direction of these purchases might be established, and the intervention of financial companies would thus be avoided.

THE permanent residence of the gendarmes in Lorrain, has allowed all the economical management of that body to be intrusted to the care of its superior officers; and I have had occasion to take cognizance of the savings made on the purchase of its forages, compared with the agreements made with contractors for the same article, in the adjacent parts of the kingdom; but under the supposition, that the advantages that would result from a permanent residence of the troops in the same provinces, were contrary to the principles of military discipline, and the old system must be persisted in, great and important savings might still be made, in  
the

the direction of the purchases relative to the expences of the war department : but those savings depend on the particular diligence of administration, on its understanding these sort of transactions, and on the most complete proscription of all preference. One precaution which in these operations would supply the want of knowledge, and skill is, great publicity ; for by this method, personal interest roused by competition promotes economy ; whilst on the contrary, that personal interest is always prejudicial to the State, in private contracts, and becomes the most dangerous and cunning enemy that an upright minister has to combat against. What would be the consequence, if the minister was weak ? what would it be, if he was disposed to receive favourably the proposals that should be patronised by those whom he should be anxious to please ? Alas ! if he had the least inclination remaining to be useful to the public, how happy he would esteem himself to have established that order in affairs, in which he would have been supported by the approbation of the people ; and which would

have compelled him, at it were, to serve only his Sovereign, to have a regard only for the state, and to hearken only to the voice of his duty.

AN affluence of money in the Royal Exchequer, is also a very proper foundation for lessening the expences of all contracts, not only because payments made in ready money are a continual source of economy, but because also, very great advantages may issue from the stores being ready before they are wanted; and these provident arrangements have also the merit of causing more money to circulate, at a time, when the cultivators of the lands stand most in need of it.

THE subsistence of soldiers on their march, and military convoys, are another great object of economy; these expences are occasioned by the march of the troops when they change their garrisons; and these removals are more or less considerable, in proportion to the care and calculations made on that branch of administration. The expence of that subsistence, and of military convoys is not paid for  
with



with the funds of the war department : it mostly concerns the minister of the finances, and that branch of service is under his direction. It so happens, that the more the troops are put in motion, during the course of the year, the greater savings the war department makes on its ordinary funds, because it retains the salaries of the officers, and the pay of the soldiers, during their march, the subsistence they then receive being allowed in its stead. These circumstances have often given occasion to say, that it was the interest of the war-department to multiply these marches of the troops : certainly we cannot attribute such a contrivance to an honest administration, but it would not be unnatural if the minister at war was to be less anxious about the magnitude of an expence, the payment of which is not made with the funds allowed to his department, as on the one hand ministers of the finances have often readily consented to the laying fresh charges on the towns, or the provinces of the States, and have opposed the increase of the expences of the royal exchequer, so on the other, the war department has often been

charged with ordering regiments to change their quarters, on the simple solicitation of the colonels, upon motives very foreign to the good of the service; but that charge is surely exaggerated, as is almost always the case, in those kinds of transactions, where a few precedents cited by a great many persons, appear to be much more numerous, than they really are; but this is another reason for not deviating under any pretence whatever from established rules, in any branch of the public administration. It is nevertheless true, that I have seen troops sent from one end of the kingdom to the other; and I believe it would be difficult to find a justification for such a disposition, as burthensome to the royal exchequer, as it is fatiguing to the soldiers.

BUT even supposing these marches to be necessary, the expence of subsistence on the road might be considerably lessened, and for that purpose it would be sufficient to change the method of that service, and to substitute an additional pay during the march, to the general management now existing; a great saving would surely be made,

made, and the troops would prefer that method. I had several conferences on the subject with the Count de St. Germain, minister of the war department, during my administration; and when he retired, we were at the eve of offering to the King a new plan conformable to that I have here pointed out.

I HAD indeed found some prejudices, in the very department of the finances, and a very formidable objection was made, namely, the dread lest the troops having to provide for themselves, should be guilty of vexatious proceedings: but though such a fear was formerly very rational, it cannot be applied to the present time: military discipline is carried to such perfection that no abusive practice of that kind is to be apprehended; the officers being answerable for regularity, would be careful to maintain the plan of management that should be pointed out to them, and they would send non-commissioned officers to each station, before the troops, that their subsistence might be assured. Besides, as it seems always prudent to make a trial of an ar-



rangement, when it can be done without prejudice, I proposed myself to Mr. de Saint-Germain, to adapt that alteration of the system to one road only at first; and it seemed that with such a precaution, no obstacle could any longer exist. But the great displacing of the troops, occasioned by the war, and other circumstances, having impeded the pursuit of that plan, or having rather thrown the execution of it to a greater distance, I directed all my cares to the perfecting of orderly and economical arrangements in the branch that concerned the military convoys, and the subsistence of the soldiers on their march; and with the assistance of good managers, and a zealous inspector, I left that branch of administration in such a situation, that it might fairly stand the test of comparison with any other method: but an arrangement of this kind is composed of so many particulars, that abusive practices may be introduced into it from all quarters. I must farther observe, that when the advantages are equal, the most simple method ought always to be preferred in matters of administration, for they may be

compared

compared to a transparent plate of glass, through which the objects may be easily distinguished; whereas complicated methods sooner or later, become like a thick veil, under which both errors and faults lie concealed with impunity.

ALL these disquisitions would no longer exist, if a system to render the troops more sedentary, either in the same places, or at least in the same parts of the kingdom, was adopted. Such a system would likewise simplify the general charges of administration, and lessen them considerably: for by confining the military arrangements within less compass, and by giving a more absolute cognizance of the various particulars, to the commanding officers of the divisions of the army, the numberless clerks employed in the offices at Versailles, and the commissaries or subalterns in the provinces might be considerably reduced; and it is also easy to conceive, that such a constitution would simplify and perhaps render more exact, the accounting branch.

I AM likewise of opinion, that the salaries are by far too considerable, beginning at the salary allowed to the minister at war, and which amounts to nearly three hundred thousand livres. We may also rank among the useless expences, the alterations made in the arrangements executed under my ministry, relative to the treasury of the war department: a second treasurer has been appointed; the salary has been increased, and though the same extravagant luxury that I reformed was not re-established, the expence has been augmented in time of peace above three hundred thousand livres, and much more in war time; and, as by an inconceivable arrangement, the new salary has received a retroactive power, the gratuitous sacrifices of the public money made in the King's name, amount to above one million, two hundred thousand livres, though since the first of January, 1779, when the reform was made, the extraordinary expences have amounted to a pretty considerable sum.

LASTLY,



LASTLY, by rendering the provincial treasurers once more dependant entirely on the general treasurer, and by making the board of inspection I had established in the financial offices, useless; the former profits made on the money retained in their hands by the treasurers, will again take place. I think also, it was ill done to restore the former custom of composing the salary of the treasurers, of a poundage proportionate to the expences, instead of keeping to the method of giving them a fixed salary, though it was not till after I had carefully weighed what might be the consequences, that I introduced that new arrangement. I own the general treasurers are not administrators of the funds in their hands; but it is nevertheless impolitic to make them find their advantage in a lavish disposal of the public money: and I had occasion to remark, that when fresh expences were decided on, they were countenanced by the offers of advances made by the treasurers: it is always on the eve of some extraordinary exigency, that the minister of the department that stands in need of assistance, is at variance with the

minister of the finances ; that circumstance allows the latter to defend himself, or to enter into a disquisition upon the subject, but when the first expence is incurred and paid with money, or a kind of credit unconnected with the royal exchequer, the arrangements relative to that expence, take root, and the minister of the finances has no longer any arms to oppose. What a number of provident ideas, and precautions are necessary for the maintenance of order : language is incompetent to give a clear idea of the multiplicity of observations that occur to reflection ; and unfortunately, institutions themselves, being so very often changed, are not much more expressive.

THE extraordinary expences of Corsica, amount to one million, two hundred thousand livres ; but tranquillity becoming every day more and more easy to maintain in that island, it will be possible to diminish, by degrees, the number of troops stationed there, and this will also be another article of economy.

THE

THE most considerable part of the total expence, concerns the officers : we have seen that this expence amounts to forty-six millions of livres, and surpasses that for the soldiers. Could all that I might urge give a greater scope to reflection, than this simple statement? Will not this view alone convince us, that very great savings might be made in this system of administration? At least can we hesitate a moment to decide that the successive reduction of pensions and great salaries is absolutely necessary? How many more subjects of disquisition might not occur, whether savings were to be made on certain articles, or the very principles of military luxury were to be rooted up? but I should be afraid to injure the cause I am pleading, if I were to enter into these discussions: because the opinion entertained of the writings, or discourse of any person whatever, is influenced by the idea entertained of his reputed knowledge.

I SHALL however make one general observation, whose application is very extensive: it is really unfortunate that degrees of honour, blue, red, or green ribbons, and every



every other mark of distinction, should increase and multiply pecuniary rewards; whilst these honorary concessions might be substituted wholly, or at least in part, in their stead.

LET this idea alone but once prevail, and the means of economising would become as easy to establish, as they are difficult at present, when money is the measure for every thing; administration alone is to be blamed for that subversion of men's ideas, for the national character was admirably well calculated for very different impressions.

RESPECT will always be a reward that will excite men to the greatest efforts, because it can neither be obtained nor preserved without merit; whilst a momentary favour is sufficient to procure a pension, and the issuing of a warrant assures it for life.

ANOTHER proper method of seconding economical views, would undoubtedly be, to diminish the luxury displayed in camps  
and

and garrison-towns : that luxury gives an early ambition for wealth, and directs every view to the kind of splendour that accompanies riches ; a severe sumptuary law against ostentation, is perhaps still more important for the military department than for republics ; the idea of a kind of superiority independent of a regular service, ought not to be allowed, and a passion for money must not be inspired in those who should be only acquainted with the value of honour.

BESIDES, useless or superfluous expences in the camp, will sometimes ruin an officer, who will afterwards think that, a sufficient title to demand a great reward, and thus it is that their salaries go on increasing every day. We had a very striking example of this in the salaries allowed to the general officers, who in 1779, had a command in the armies incamped in Brittany and Normandy ; these salaries were mostly, three times as considerable as those given and received with satisfaction, during the preceding war, and in the midst of the most active campaigns.

I AM

I AM well aware it will be said, that military service being become the occupation of the most distinguished nobility of the kingdom, of the heirs of great houses, as well as of the younger branches, this circumstance must necessarily have an influence on the increase of military luxury and rewards: but is not that system susceptible of any alteration? And does the state receive any kind of advantage from the union of military rank, with the great dignities of the kingdom and of the court? We may be allowed to doubt it; we may likewise be allowed to call in question, the truth of a proposition often repeated, and which has been too long consecrated by the political maxims of Cardinal Richelieu: too great sacrifices is it said, cannot be made to allure the great fœdal proprietors out of their castles: but now those strong holds are converted into simple dwelling-houses; the obligations of vassals are exactly circumscribed; and the perfection of the interior police, the efficacious authority of the laws, the number of troops continually in pay, the activity of military discipline: all these circumstances



stances most perfectly secure the the tranquillity of the kingdom; thus those alterations in the system that would allow great landed proprietors to reside longer on their estates, would increase the faculties of the provinces, would animate cultivation, and would become a source of advantages unmixed with any inconveniences: but we are apt to respect a custom long after the causes of that custom are destroyed, and public administration abounds with this species of errors; so little do we connect ideas together; or rather such is the empire of habit! General views nevertheless are what will raise a minister to rank among real statesmen: he will confide in his own principles, and appear to be uniform in his conduct, when he is able to fulfil those views; instead of which, if he is satisfied with combating partially, against a few abusive practices, he will be wholly taken up with those particulars, to which he thinks himself superior, and will exhaust his strength in a trifling engagement, whilst on the contrary, every thing yields to the efforts of a government, that is thought to possess that stability and constancy

stancy which can only be inspired by a profound knowledge of what is proper for the public good.

V. EXPENCES of the navy department, and of the colonies, about

45,200,000 livres.

THE quantity of money to be allowed to this department has not been fixed since peace was made, or at least I am ignorant of that arrangement, if it has taken place: the number of men of war and of marines, it was under contemplation to keep up, and the frequent evolutions that are judged necessary to exercise the abilities both of officers and seamen, will undoubtedly occasion a considerable expence; I have heard it estimated at forty-eight *millions* of livres, but it is only carried to forty-five, in the above statement: the uses that sum is put to, may be divided into three, nearly equal shares; the first applicable to the colonial expences; the second to ship building, provisions, and charges for fitting out; and the last, to what is called the *ordinary of the navy*,

*navy*, and consists in the salaries paid to the officers of the royal navy, and the marine officers; the maintenance and expence of hospitals, of galleys, civil buildings, and every charge of management, treasurers, &c.

THE establishment of order, in the economical branch of the navy department, is of the greatest importance: the works in the ports, as numerous as they are various, and the vast provision of stores they require, present so great a quantity of particulars, that without the assistance of the most regular and perfect order it would be in vain for the Minister, to endeavour to follow the successive display of these operations, and to form a timely and accurate judgment of the effects of negligence, or incapacity. Lastly, the introducing and corroborating that order, during the peace, is so much the more necessary, because, if its principles are not determined during the time, in which the current of affairs is still moderate, it will be impossible not to be thrown into the greatest confusion, when war shall hurry, and multiply all the operations of government. The endeavours that



would then be made to establish a long neglected order would not only be useless, but they might also appear sometimes importunate, in the midst of the great concerns, that in such instances take up all the attention.

Now, if we divert our attention from the works in the harbours, to fix it on the economical management of the colonial expences, we shall see the same principles acquire a greater degree of importance. It will easily be perceived, that a transmarine administration, and at so great a distance from the seat of government, can be inspected only through the assistance of a simple and regular method; order alone can as it were, shorten the distances: it is, in public affairs, what the straight line is in geometry, and the same definition may be given of both, that it is the shortest that can be drawn between two given points.

THERE are a great diversity of opinions, on the most essential part of the economical constitution of the navy; men are continually

tinually at variance on the nature of the choice to be made of those who are to preside over the works in the ports, the respective degree of authority they ought to be invested with, and more especially the rank in life from which they ought to be elected. The persons who are skilled in the affairs of management, and who in the royal harbours are vulgarly called, *clerks of the pen*, reproach the navy officers with their want of economy: whilst these last reproach those men, whose profession is different from theirs, with a want of knowledge in those branches, in which a practical sea service would augment the necessary informations.

THE principles that were established by the edict of 1689, have however, often been modified either according to the influence of the above considerations, or to the degree of credit of those, who protected these alterations, and as the inconveniences of regulations really existing, are always more felt than the disadvantages of a system, the defects of which are only known by tradition, we must not wonder at these frequent alterations, more especially in a country where

the institutions of every branch of administration depend so much on the opinion of the ministers, in their respective departments. A union of informations, which it was not in my line to acquire, would be necessary to enable me to enter with confidence into such a disquisition: I shall only therefore make one single observation; but which appears to be essentially connected with economy, and the pecuniary arrangements I am now examining. The edict of 1776, by which the subsisting government of the marine was established, divided the economical functions in the royal harbours, into two classes, civil and military: the latter comprised the direction of all the works: whilst the first was intrusted with the management of the funds, the purchase of materials, and the care of their preservation in the warehouses. In certain conjunctures, these two classes were to be called together to form a naval board: but the fact is, that they have each of them kept the supreme power in their own hands, with respect to the affairs of their separate departments. Thus, the civil class purchases, pays, and keeps the accounts; whilst the military  
managers



managers dispose of the materials and take from the warehouses whatever they think necessary for building of ships, repairs, and equipments. Thus it happens, that the persons who have the greatest influence over the expences, have nothing to do with money calculations; and yet it is only by a comparison between the expences and the sums in hand, that what may be done is exactly known, and the spirit of economy is guided and maintained.

THERE are so many causes of relaxation in all public administrations, and it is so easy to deceive the vigilance of government, that none of the means ought to be neglected that may inspire those charged with the direction of a considerable expence, with a greater desire of regularity; and they will be much more extravagant, if they are permitted to be ignorant of the numerary value, or the exact proportion of the money to be spent. The Duke of Sully extended this principle much farther, when to divert his sovereign from giving away a considerable sum of money, he ordered the specie that this gift was to consist of, to be spread out

before him. Men must be invited to economy, by whatever may captivate their attention in a striking manner, and under that consideration, the separation of the expences, from the accounts, as it exists in the navy, is highly censurable. It happens also, that the purchase of materials, and the care of their preservation, being a branch of management intirely distinct from the disposal of these materials, the same class of persons is no longer answerable to the Minister for the economy that ought to be practised, and when he is to examine the yearly account, he cannot discern from which of the two classes of managers subordinate to him, the excess, or moderation in the expences, proceeds; in fine, that division of the functions, instead of becoming a kind of curb upon the various chief managers in the ports, must necessarily serve them as an excuse, when the result of their respective operations, amounts to too large a sum. I am therefore of opinion, that the views of order and economy would be much better attained, if there existed but one authority, one class of managers answerable for all, and a close connection between the purchases,

chases, and disposal of the materials, and between the expences and accounting part. This proposal does not make it necessary to intrust the management of the harbours to people of such, or such rank, and station in life: persons capable of uniting in themselves the various economical functions at present separated, may be found both in civil and military stations: but they ought at least, to follow no other occupation, and not have it in their power, as at present, to abandon these functions, and go to sea; for these successive changes weaken the spirit of responsibility. I question much, whether the whole corps of officers of the royal navy, so nobly ambitious for military glory, would much care to direct the building and repairing of ships; and it would be sufficient, in my opinion, to trust the supreme inspection to one, or two individuals of that body: but that which is most essential, is, that the economical management of the whole, should be intrusted to the same board, however composed; and that this board should be obliged to proportion the expences to the accounts, and to the funds in hand.



It has been asserted, that great savings would result from the construction of covered docks, proper to shelter the hulks of men of war in time of peace: that custom is introduced in Sweden, and many persons speak highly in favour of it.

The present Minister of the navy, Marshal de Castries, who conducted the close of the war, with so much reputation and vigour, will undoubtedly, during the calm of peace, endeavour to acquire fame of a different kind; and we have reason to believe, that he will examine with attention, all plans that may be advantageous to the State, and favourable to economy in the Finances.

ONE grand article of reform, would be the reduction of the old established expences of the Mauritius, from their ancient footing; they have been carried to a prodigious sum, since the epoch at which the management of that island was taken from the East-India Company: but as this subject is connected with political ideas, it is among the number of those, the discussion of which  
I shall

I shall forbear. I think it nevertheless necessary to offer, or at least to point out a general reflection: the power of our sovereign, of which we shall perhaps form a greater idea, after reading this work, and the present state of that nation which France has accustomed herself to look upon as her rival, are so many considerations, that ought to have an influence on the termination of those expences, whose source is only to be attributed to political speculations. It appears to me, a desirable object, that the triumphs of war, should sometimes turn to the advantage of the people; and that advantage can only be found in the diminution of their burdens, in the savings that contribute to lessen them; for without such an advantage, the increase of the public strength, would in the end, become a mere abstract idea, with all nations.

VI. THE expences of the department of foreign affairs amount at present to about  
8,500,000 livres.

THESE expences the object of which is limited, have always appeared to me, to be maintained in a very regular order; they  
were

were formerly much more considerable; and it was under the administration of the Duke de Choiseuil, that the funds destined to this department were sensibly reduced: that minister was the first, who demonstrated the abuse and inutility of the greatest part of the subsidies, which France paid to several princes. I shall not allow myself to examine here, what may be the importance of those that are still paid: but I am of opinion that transitory subsidies, and those required by particular circumstances are commonly the most useful, and the most economical: political gratitude is as soon evaporated as the gratitude of individuals; and past favours are unfortunately, of little value with mankind. In short, the power of France is such, that the prudence of her interior administration, the good management of her own strength, and a just, noble, and generous conduct towards foreign powers will insure her great respect, and enable her boldly to reject all those little manœuvres, which ought never to enter into the politicks of a great nation.

VII. THE



VII. THE expence of the king's interior household, amounts to about *thirteen millions*, and it consists of the following articles.

1. THE expence of the king's table, both in his private and public repasts at Versailles, and in his journeys to the different royal palaces, including the tables of his domesticks, the entertainments given to ambassadors, and the tables of the princes of the blood at Versailles, when they have no household there, amount to about eight hundred thousand livres.

THAT expence was considerably reduced, in consequence of the reform made in 1780; and every body will perceive at first sight, that this article is scarcely susceptible of a greater economy.

2. About two millions of livres, for all the expences, united under the same management, and known under the name of *plate, menus plaisirs*, (trifling pleasures) and *affairs of the king's bed-chamber*; and as, of all these appellations, the expression of  
*menus*

*menus plaisirs* is easiest retained, we have accustomed ourselves to that denomination for all these various expences; though one half of them are really foreign to that department, which consists only, of the theatres, public entertainments and other similar objects. The other part of the expences comprised in this department, is composed of the salaries of the musicians of the king's chapel, of diverse gratuities granted on the treasury of the *menus plaisirs*, in favour of some peculiar offices at court, and lastly, of various articles relative to religious ceremonies, the interior of the king's bed-chamber, &c.

THE expence of this department was formerly more considerable; and it may still become so, under extraordinary circumstances; but if a plan of reduction, concerted before my retreat from the ministry has been put into execution, the ordinary expence must be rather less than what I have stated. The king appeared satisfied with the plan I proposed, and from which fresh savings would have resulted; it was to convert the immense hotel of the *menus plaisirs*,  
into

into a custom-house, and offices for the general farm; the present buildings of which are in a ruinous condition, and are placed in a part of the town where the ground-rent is exceeding high: I considered it also, as an advantage in the eyes of the public to alter the use made of a magnificent building, which awakens the idea of a much greater luxury than what actually exists; I am ignorant of the reasons that have been given for laying aside this plan since my ministry, or at least, for not accomplishing the principal arrangements.

THE extraordinary gratuities granted to artists, ingenious in works of luxury, and convenience, are also paid out of the funds of the *menus plaisirs*; this expence if it was regulated with prudence and discernment, might almost be ranked among the expences of public utility. The most rigid ministers of the finances, and the most detached from the enjoyments of life, ought not to grudge the trifling sums necessary to attract into France, the most celebrated professors of music, and to retain in it those  
superior



superior talents that adorn the theatre, for they will find a motive for those encouragements, even in respect to the balance of commerce. The concourse of foreigners in France, is one of the most essential sources of the riches of the kingdom; and the minister ought not to refuse the moderate sums that may serve to augment that affluence. It is more especially, a very narrow view to discourage those artists who are endowed with talents peculiarly scarce, by an haughty behaviour; and that statesman, who considers only their state of dependence, is guided much more by the love of authority, than by general and great ideas.

My ardent zeal for the glory of France, made me wish that all the most eminent artists in every branch, were continually collected together, and resident in that kingdom; their number is so small, that very little money would have been sufficient for that monopoly. Besides, France can compass this point at much less expence than other nations, owing to the many enjoyments, coveted by all men, which are to be found  
5 there;

there ; such are the various gifts of nature, a favourable climate, a moderate government, and those wreaths held out by public opinion to vanity, and self-love, which that nation knows so well how to weave, and to bestow.

LET us now return to cyphers and calculations.

3. THE third article, that composes the expences of the king's private household, amounts to about two millions two hundred thousand livres ; and that article concerns the furnishing of all the royal residences, the keeping and maintaining of the furniture, and other valuable effects belonging to the crown.

THIS expence was very heavy : and the credit taken in the purchases contributed to it : I intended, after paying the debts of this department, to propose to the king, to allow for it a certain permanent fund, and to limit it to one million, five hundred thousand livres, by suppressing several articles of furniture found, without any just preten-

pretensions, to different persons, who have apartments in the palace of Versailles. This regulation would certainly have been conformable to the king's inclinations.

4. THE expences of the king's wardrobe and privy purse, the expences for horses, carriages, equerries, and footmen; and all those relative to the rangerhips, the offices of grand huntsman, and grand falconer to the king; amount to about eight millions.

THE king bestows a great many small pensions, and other charities out of his privy purse: and the other parts of the above expence are so nearly connected with the sovereign's inclinations, that he is the only judge of the savings of which they are susceptible; and it is therefore with the assistance of general ideas only that we may form a conjecture on that subject.

VIII. THE jurisdiction of the king's household, about 200,000 livres.

It consists of a body of troops particularly constituted for the maintainance of order,



order, to follow the court on journies, and to keep certain posts in the king's palace.

IX. GENERAL expence of the buildings,  
about 3,200,000 livres.

If we might rely on not having any new constructions, this expence would be susceptible of economy, when the heavy debt this department is burdened with shall be acquitted.

THE expences of the buildings are generally ranked among those of the king's private household; because in fact, the maintaining and repairing of the royal houses constitutes their principal object: and yet it is with the funds of this department that the expences of the academies of painting and architecture established at Rome are paid, the salaries of the professors who have the direction of the academy at Paris, the particular expences of the Gobelins manufactory, and lastly, the various pieces of workmanship commanded by the king for the encouragement of artists.

VOL. II.

F f

X. THE

X. THE domestic expences of the royal palaces, such as the salaries of governors, the wages of house-keepers and porters, lights, and fundry other trifling articles, about 1,500,000 livres.

THESE expences are paid in part by the royal exchequer, and in part with the revenue of the domain belonging to Versailles.

It will easily be conceived, that the salaries of the governors are less proportionate to the difficulty of their functions, than to the favour it is intended to shew them; the general ideas of economy would, therefore, be very properly applied to this article.

XI. TOTAL expence of the Queen's household, about 4,000,000

THERE was an important arrangement to be made on the article of the tables; and similar to what was done in the king's household, and I had the queen's permission to set about that reform.

XII. GE-

XII. GENERAL expences relative to the Dauphin; Madame, the King's daughter; Madame Elizabeth, sister to the King, and Mesdames, aunts to the King, about  
3,500,000 livres.

THE greatest part of these expences is comprised in the article of the *account given to the King*; under the denomination of *expences of the King's household, &c.* but an exact result is not to be found in that work, because my aim being, to class separately, all the expences of the same kind, I included in the statement of the debt of the nation, the salaries fixed for the various places in the King's household, which salaries represent the rate of interest of the sum paid for these places, and which the King owes to the incumbents: it was right likewise, to rank among the expences of beneficence, the sums paid in to the high almoner of France: I separated also, all the gratuities that do not proceed from any determined department; and on the other hand, I comprised in the expences for the royal houses, those paid by the demesne of Versailles; in short, the motives of several other expences



were also displayed : but I should become very diffuse, if I was to explain all these particulars ; and it is sufficient to say, that the enumeration given in this chapter, is not an account of the expenditure, but rather a general statement, in which I endeavour, with the help of order, and a regular method, to allot a distinct class to fundry useful informations.

I shall add, that my motive, in the above statement of the expences commonly known under the name of *expences of the King's household*, was to shew, that only one part of them concerns his Majesty's person. Exaggerated ideas are always formed on what is not clearly ascertained, and imagination always goes greater lengths than truth. The nation ought certainly to wish, and love to see its Sovereign surrounded by the splendour that belongs to his dignity : the reigning monarch is moderate in his inclinations, simple in his manners, and loves his people : supported by these sentiments, a minister who should fix his attention on the reform of the expences of the court, would find it  
so

so much the easier to approach rational perfection.

XIII. THE funds yearly paid on account of the royal Princes, brothers to the King, for the maintainance of their household, amount to about 8,300,000 livres

THESE have been increased a little since my *account given in to the King*, for the establishment of the Duke of Berry's household: I have been told of other gifts from the King to his brothers, but their value is unknown to me,

THESE Princes enjoy besides, the revenue proceeding from the royal demesnes that were granted them: each of these grants, was fixed at an yearly landed income of 200,000 livres, after deducting all sorts of charges; but the formalities observed in the estimation are such, that even from the beginning the real income amounted much higher: and I do not think it an exaggeration to estimate the actual produce of these two grants at nearly two millions; including the casual duties paid on the mutation of offices:

this is a peculiar gift from the King, and had not been comprised in the estimation: but it is just to observe, that a part of the improvements made on these lands, is due to the assiduous attention of a more limited administration.

THE Princes of the royal blood enjoy, under the Sovereign's sanction, the right of nomination to all casual offices throughout the extent of these grants, which comprises one seventh part of the kingdom; the King's brothers have obtained the same privilege with respect to all consistorial livings; and the branch of Orléans, has the right of appointing the excise officers, sundry honorary privileges are likewise joined to all these advantages, and I have not the least doubt, but, if the royal family increases still more, the inconveniences of so great a subtraction from the prerogatives of the crown will be sensibly felt.

XIV. THE charges of collection of all the taxes, amount, as we have seen in the third chapter of the first volume of this work, to

58,000,000

4

As



As I have already treated separately on the particulars of these charges, and the savings that might be made on them, I shall not dwell again on that subject. It must have been observed, that I estimated, at about sixteen millions, the savings that are still practicable: it is true that it was under the supposition that all the necessary methods would be employed; none of which however are beyond the compass of government in time of peace.

XV. THE salaries of the corps of engineers, and the ordinary expence of all the works of ingenuity relative to bridges, piers and causeways, commercial harbours, the draining of the fens at Rochfort, and the canals for navigation, about 8,000,000

THIS is a distinct expence from that which proceeds from personal obligatory services in the high ways, or the taxes levied, as an indemnification.

THE observations and experiments made hitherto, by the provincial administrations, and some provinces of the states, afford rea-

son to presume that the undertakings for bridges and causeways, are susceptible of a greater economy; but there are so many public works, which it would be important to finish, and so many that it would be interesting to undertake, that the result of these savings, in proportion as they should be made, could not be considered as a diminution of expence for the royal Exchequer; it would only furnish the means of doing more work with the same sum of money.

THE institution of the school of engineers, for building bridges, and making causeways, leaves nothing to be wished for, as to the branches that are connected with ingenuity, and the display of abilities: the great views of the founder are there to be seen, and also the prudent influence of the famous engineer who had directed that establishment many years: but a practical method of instruction on all the general and private methods that may operate the greatest savings in the execution of the works, is still wanting: all these informations would, exclusively of their real utility, early accustom the pupils, to unite the ideas of prudence

dence and circumspection, with the ambition of pushing forward, and the ardent desire of being distinguished from others.

XVI. THE salaries of the Chancellor, and of the keeper of the seals of France ; of the Secretaries of state (as they are not comprised in the expences of their respective departments) of the members of the various councils ; the payment of those persons employed by administration, either for the affairs of finance, the King's household, the East India Company, or the mints ; and the diverse rewards granted to extraordinary labours ; all these articles amount collectively to about

4,000,000

I thought I had given a reasonable extension to the number of persons attached to the administration of the finances, as well as to their salaries: it is very difficult to be deceived, when no favour is shewn in the choice made of these subalterns, and when assiduity and abilities alone are rewarded. The magnitude of the salaries allowed to the under-secretaries of the various departments has often been blamed: but it is essential



essential to enable them to make a figure suitable to their stations ; they have great temptations to withstand ; and the power of withstanding them ought not to be weakened. The salaries of ministers have increased successively : the pensions granted them on their retreat from public affairs, have followed the same proportion ; and if we add thereto, the gratuities that most of them receive on their being appointed, we shall find that this branch of expence is susceptible of diminution. The immense fortunes however, formerly made in the ministry, the remains of which compose at present, the riches of several families ; and excessive abuses of the royal favour, exist no longer ; the public opinion acquiring fresh strength, has set bounds to these extravagant flights, and the present times are to be honoured for it. At the same time we must own, that in all administrations of any importance, people of real merit give much more to the state than the value of what they receive : but when men are to be paid, as if they possessed great abilities, the choice ought not to be indifferent, as if they were all equal.

XVII. SALARIES of Intendants of the provinces, extraordinary gratuities, and official expences, about 1,400,000 livres

THERE are at present, thirty three places of Intendants, including that of Corfica: the salaries attached to these places are very unequal: the Intendants of the frontier provinces, and those of the provinces of the states are the most favoured: the others, had only 15,600 livres yearly; and I had orders from the King to raise them to 20,000 livres: I do not at present remember to have proposed to his Majesty, any other increase of salaries: I was determined in it, by a ministerial motive, as will be seen in the following decision of his Majesty.

“ THE King being made acquainted with  
 “ the extent and importance of the func-  
 “ tions of the Intendants of his provinces,  
 “ and being convinced, that their presence  
 “ in their respective departments is always  
 “ beneficial to his service, has thought fit  
 “ to order, as follows:

“ 1. Ex-

“ 1. EXCEPTING in the case of an extra-  
“ ordinary circumstance, of which the King  
“ alone shall henceforth be the judge, his  
“ Majesty's intention is, that they never  
“ absent themselves from the province of  
“ their department, for a longer space of  
“ time, than three months in a year, or six  
“ months every two years : therefore, be-  
“ ginning from the 15th of April follow-  
“ ing (1778), the Intendants who at that  
“ time shall have been absent three months,  
“ from their departments, shall return to  
“ them immediately.

“ 2. THIS rule shall take place for all  
“ Intendants indiscriminately, both of the  
“ frontier and interior provinces ; and even  
“ for those that are at a small distance from  
“ Paris, and from which they are accus-  
“ tomed to absent themselves without  
“ leave ; his Majesty repealing all excep-  
“ tions whatever.

“ 3. ALL Intendants, who enjoying  
“ neither pensions nor gratuities, are only  
“ allowed the ordinary salary of 15,600  
“ livres, shall henceforth receive 20,000  
“ livres,



“ livres, reckoning from the 1st of January  
 “ 1778; and the King wills, that this sal-  
 “ ary shall be the smallest that is granted  
 “ to an Intendant.

“ His Majesty, far from requiring them  
 “ to show any ostentation about their per-  
 “ sons, will see them with pleasure, mode-  
 “ rate the expence of the state and dignity  
 “ they may think proper to assume; and  
 “ they may rest assured, that their zeal, as  
 “ public administrators, will always be the  
 “ only means of acquiring a right to the  
 “ approbation and good-will of his Ma-  
 “ jesty.”

XVIII. THE police in all its branches,  
 the lighting of the lamps from Paris to  
 Versailles, the precautions against fires, the  
 maintenance of cleanliness in the streets, the  
 patrols and guard of Paris, cost about

2,100,000 livres.

A multiplicity of other trifling objects  
 are also comprised under the general deno-  
 mination of police; and as the city grows  
 larger, I do not believe these expences col-

lectively considered, are susceptible of any great savings.

XIX. THE maintenance of the pavement of Paris, and the care of the quarries that are under fundry parts of the city, occasion an annual expence of about 900,000 livres.

ON the near approaching expiration of the long contract made for the maintenance of the pavement of Paris, better conditions will perhaps be made; but as the number of streets is increased, the savings will not return to the royal Exchequer; and it will also be a long time before the sum yearly destined to prop up the quarries for the security of the city, can be diminished.

XX. THE Judicatory charges, at the King's expence, amount to about  
2,400,000 livres.

THE lords of manors are now obliged to pay only the charges of information: the Sovereign bears all the other expences, and as that arrangement, though undoubtedly burdensome to the royal finances, is in consequence

sequence of a law for the interior police of the kingdom, we cannot allow ourselves any observation on that subject: for economy is only the second point to be considered, in all affairs that concern the public welfare.

XXI. THE expences of the horse-patrols throughout the kingdom, and in the island of Corfica, inclusive of the expences for barracks, and the salaries of judicial officers, amount to about 4,000,000 livres

WE have included in this article, the expences of the horse patrols of the province whereof Paris is the capital; though that expence is united to that of the patrol of Paris, and thus becomes one branch of a particular department.

ALL the horse-patrols in the kingdom, except the above, are under the management of the minister of the war department; and as the funds for that expence are paid into his treasury, they have often been added to that of the military in general; but such confusion is not rational; the  
maintenance



maintenance of the horse patrols, is an expence intirely civil, as that body is appointed solely for the security of the highways, and the support of order throughout the kingdom.

THIS expence was a little augmented by the last regulation, and yet the number of brigades was lessened: because it was thought necessary to make an addition to their former salaries. The horsemen receive at present,

366 livres for their pay.

40 livres for their cloathing.

330 livres for forage and renewal of their horses.

IN all 736 livres; this is not too much for an ambulatory service, which is very active, when its duties are carefully attended to.

THE whole body of horse patrols throughout the kingdom, including the civil officers, consists of about four thousand, three hundred men. The brigadiers and horsemen

men, are three thousand, four hundred and thirty in number; this is not quite thirteen men for each hundred of square leagues; it is not therefore to be wondered at, if in some parts of the kingdom, they are not in a sufficient number. I have heard it proposed, in some plans of reform, to cause that service to be done by regular troops; but then, if on account of the difference of that service, the slightest gratuity was added to the ordinary expence of the horsemen, the savings would entirely disappear. This would not be the case, if it was found that the cavalry of the army could do without the same number of troops, who might then be employed for the protection of the interior police: but in such case, the savings would proceed only from that reduction, and they might as well be made in the actual state of things, if, which is improbable, they were judged necessary. Besides, I must observe, that the horse patrols are already sufficiently under military discipline, and I have often seen the magistrates intrusted with the police in the kingdom, complain with some foundation, of the inconveniences that resulted from it.

What would it be, if the horse-patrols were a simple detachment from the army? Such an institution would even be incompatible with the principles of our legislation, and with that liberty of the subject, which has hitherto been held sacred.

XXII. THE expences occasioned throughout the kingdom, by the maintenance of asylums for the poor, amount to about

1,200,000 livres.

THESE expences were formerly more considerable; but as the number of vagabonds has been diminished through the diligence of government, the funds appropriated to that branch of administration have been lessened without any inconvenience: we might even reckon on a farther diminution, if it was not rational to make use of those savings for the various improvements these asylums still require.

XXIII. ORDINARY expences of the Bastille, and all other prisons, or penitential houses through the kingdom, at the king's charge, about

400,000 livr's.

EXCLU-



EXCLUSIVE of this expence; paid by the royal exchequer, the royal demefnes, and the general receipt, &c. the towns and lordships exercising fupreme jurifdiction, contribute to the habitual repairs of prifons, and the king frequently grants extraordinary funds, to help to rebuild thefe edifices.

A BETTER interior management of thefe prifons might occafion fome favings: but they ought in that cafe to be applied in part, to the expences that would otherwife be incurred for a multiplicity of neceffary improvements: this was done at Paris, for the new prifon built to ferve inftead of the *Fort l'Evêque*, and *petit Chatelet*: the expence is not greater than formerly, and the prifoners are more comfortable: it is true, this eftablifhment occafioned an extraordinary advance of money; but fuch facrifices are required by juftice and humanity. Who can regret, that a fmall part of the public revenue is employed to mitigate the fate of the moft unfortunate of men! My views in this article are not therefore to recommend the making of any favings; on the

contrary; but I shall only observe, that in all expences both of pressing necessity, and of great extent, economy becomes so much the more precious and praise-worthy, as the cares and attentions it requires, afford the means of doing greater good with the same sum of money.

XXIV. GIFTS and alms, acts of beneficence, and assistance given to hospitals, and various other articles, which we shall here enumerate, about 1,800,000 livres.

PAID BY THE GENERAL RECEIPT.

	LIVRES.
In gifts and alms	115,000
To the Foundling-hospital	178,090

PAID BY THE GENERAL FARM.

To the general hospital at Paris	180,000
To the hospital for three hundred blind people at Paris	1,500
For medicines sent the provinces	60,000
5	Alms

THE FINANCES OF FRANCE. 469

Alms given to the parishes at Paris, Versailles, Marley, and St. Germain.	120,000
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PAID BY THE GENERAL ADMINI-  
STRATION FOR THE KING.

To the hospitals in Normandy	150,000
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PAID BY THE FARM OF POISSY.

To the <i>Hotel-de-dieu</i> hospital at Paris	50,000
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PAID BY THE PROVINCES OF THE STATES.

To the hospital at Toulouse, and other articles, about	100,000
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PAID BY THE ROYAL LOTTERY.

To the Foundling-hospital	120,000
To marry poor girls	15,000
G g 3	To



To the charitable hospital in the  
parish of St. Sulpice, at Paris 42,000

## PAID BY THE ROYAL EXCHEQUER.

To the high almoner of France, to be distributed in alms	240,000
To the Foundling-hospital	120,000
To the poor of Paris and its suburbs	104,000
To Acadian families	113,000
Other various and casual articles	80,000

It was very foreign to my feelings to propose any reduction in the expences of beneficence: but when the distribution of the property of the religious order of Celestines, just abolished, was on the carpet; and when I heard mentioned, the pensions granted on the revenue of the livings in the king's hands, I thought these ecclesiastical funds, and others of the same class, might serve to liberate the royal exchequer from a part of the charitable expences above indicated; and on this occasion I drew up a statement conformable to that idea: but not being born a Roman Catholic, both my

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inform-

informations, and my influence were too weak to enter into the discussion of questions in which the laws of the church were concerned; perhaps some skilful and powerful controvertists may one day take up that subject again, and means of economy proportionate to their decisions will then be discovered. I must in the mean time call to mind, that in order to form an exact idea of the beneficial or charitable arrangements that issue from the supreme authority, it is necessary to join to the sums indicated in this article, those given by the towns to civil or military hospitals, the funds destined thereto by the war, and navy departments, that part of the income of charity-houses, which consists in duties levied on articles of consumption, the expences of the asylums for beggars; and lastly, the assistance distributed in the provinces, either in the charitable working-settlements, or under any other form by the Intendants.

XXV. ECCLESIASTICAL expences, which we shall here enumerate, about

1,600,000 livres.

G g 4

the

## PAID BY THE ROYAL EXCHEQUER.

	LIVRES.
To various religious houses	358,000
To the jesuits	216,000
Expences of commission, for the regular clergy	30,000
Ordinary contribution to the charges of the assembly of the clergy, which is <i>per annum</i>	40,000

## PAID BY THE GENERAL RECEIPT.

To the ministers of the royal pa- rishes at Metz ; to the chapter of Befançon ; to the Holy Cha- pel at Paris, &c.	80,550
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## PAID BY THE ROYAL LOTTERY.

SUM destined to replace the lot- tery of Piety, and for the build- ing, or repairs of churches	506,000
	Sum



Sum destined to replace the diverse  
 sums formerly given to various  
 religious establishments, by the  
 lottery drawn for the benefit of  
 these establishments 190,000

THE reflections which I offered in the preceding article, might be applied with still more foundation to the above expences.

THE King expends about two hundred thousand livres more, in the war and navy departments, for the salaries of their chaplains.

XXVI. SALARIES of the keepers of the Royal Exchequer, and gratuities allowed them: emoluments of the paymaster and comptrollers of annuities, over and above the interest of their security at *five per cent.* expences of the fund for paying off arrears of the treasurership of the King's household, and some others, and the accountants charges relative to all these branches, about  
 2,000,000

THE

THE fund for paying off arrears might be suppressed, and its functions united to those of the thirty paymasters of annuities on the Guildhall of Paris: in the account given to the King, I pointed out the epocha, at which I intended proposing that arrangement to his Majesty.

IN a general plan of economy, the collective fees of the imprest court of Paris might also be revised: they are too considerable, more especially when compared with the emoluments attached to the other offices of magistracy.

XXVII. PENSIONS to various persons for former services, or other reasons; the payment of which is yearly authorized by the king: these favours are known under the name of *acquits patens*, patent discharges, &c. about 400,000 livres.

XXVIII. ENCOURAGEMENTS distributed to commerce, and manufactories, both from the commercial funds, and the provinces of the states, &c. about 800,000 livres.

THE diminution of this expence can never be reckoned in the number of prudent savings, but the intelligent distribution of such bounties is of a great importance: some principles must necessarily be adopted on that subject, if it is intended to produce an efficient benefit with a moderate sum.

THE most essential encouragements, are those that may contribute to introduce new branches of commerce and industry into the kingdom; then we are assured of reaping after having sown; because we shall then, either purchase less merchandize from other nations, or we shall have a greater quantity to dispose of.

THE interior trade in general, wants only to be set free, and to find the means of a commodious transport; but there are, however, peculiar circumstances in which some other bounties from government may become very proper. If a province, or a part of one, is by its situation, in the impossibility of carrying on any trade with the overplus of its produce, it becomes important to excite by bounties, the establishment of  
some



some branch of industry that may be an article of commerce, and that may, as it were, serve to convert the articles of consumption into works, the transport of which would be easier and less expensive : and under that point of view, we ought to consider, the coarse woollen manufactories established in the innermost part of Rouergue, and near the highlands of Dauphiné, the lace-manufactories in the district of Velay, and even the ingenious wooden works of the inhabitants of Mount Jurah, as very valuable. Undoubtedly, the simple combinations of self-interest, may successively exhibit all these branches of industry : but when government has it in its power to forward that exhibition, and consequently the progress of public good ; the pecuniary bounties destined thereto, are to be accounted some of the most profitable expences of the State. But this principle would be wrongly applied, if we were to look for the establishment of a perfect uniformity in all the provinces : for some are naturally better adapted than others to any branch whatever ; and it often happens, that places  
adjacent

adjacent to each other, are to be distinguished by that difference.

GOVERNMENT might undoubtedly, by the proper application of sums of money, reduce all these disparities in a great measure to a level, but it would be wrong to desire it: a continual attention to reconcile so many various interests would be above its strength and knowledge, and by the simple circulation alone of specie and of commerce, each branch of industry must find its proper situation, and its various produce be exchanged and dispersed throughout all the world.

It is, above all, necessary to suspect the repeated solicitations of those, who without any superior skill, or information, endeavour to obtain peculiar bounties from government: such concessions, may be considered as a real injustice; because they do a prejudice to those who follow the same branch of industry solely with the assistance of their own capitals.

XXIX. THE expences for the royal studs  
amount to about - 800,000 livres.

THIS expence would not appear considerable, if the end proposed was attained; but it is very great when compared with the result. I do not look on the importation of horses into France, as a branch of commerce that ought to be restrained: on the contrary; these animals indeed spend a great share of the subsistence of man, before they arrive at the age when they can be sold: but for all articles of absolute necessity, it is prudent to endeavour to avoid rendering ourselves dependant on other nations; and the obligation that France is under, of keeping a numerous body of cavalry, should alone justify the care taken to encourage the breed of horses throughout the kingdom.

XXX. ANNUITY paid to the university of Paris, and augmented after the publication of the account given to the King; grants made to the college royal and other seminaries for education, either in Paris, or in the provinces; salaries for the support of sums paid to the law, and medical institutions: in all, about 600,000 livres.

EXCLUSIVE



EXCLUSIVE of these expences, several colleges receive some assistance from the towns, or possess an income of their own: the expences of the royal military school have already been comprised among those of the war department.

THE moderate encouragements appropriated to public education, ought not be regretted; that education, the source of morals, and of useful knowledge, will always be the most precious gift that the present generation can offer to the succeeding: but money spent to that purpose, is the least of the duties of government; and the perfecting of general, and particular institutions, requires in all their branches, the attention of government, and the reflection of statesmen. This subject is immense and abstruse; and I stop with veneration at the threshold of the temple. Limiting myself therefore to its financial part, I shall only observe, that our conviction of the importance of education, must not make us pass the limits of justice, nor render the poor liable to pay for the education of the rich: this would undoubtedly happen, if in order to  
lessen

lessen the price of the board of the children of citizens in easy circumstances, the Sovereign was engaged to spend too large sums on the colleges: thus, rational boundaries ought to be sought for, and never deviated from, even in the most useful institutions. Very few arrangements of administration are entirely unconnected with any other: their use and convenience proceed from a sort of balance and comparison, which it is necessary to attend to: and this attention is so much the more essential, as the public never considering objects but under separate points of view, government might often be misled by the praises it bestows on those general establishments, with whose utility alone it has been struck.

XXXI. MEDALS, pensions, or grants to the various academies; sums allotted to the experiments of the academy of sciences; grants to the royal society of medicine; salaries to literary people, charged with some works, and rewards granted to others, about - - 300,000 livres.

THE

THE rewards granted in France to learned, and literary men are more numerous than is commonly believed; for exclusive of those included in the above article, some others are also granted to periodical authors; but the effect of these rewards depends in a great measure on the intelligent distribution, and often also, on the manner in which they are offered. It is by knowing how to discern real abilities, that sciences and literary labours are efficaciously encouraged: their progress, and their flourishing state ought to be interesting to sovereigns; they are taught by history, that the glory of nations and the splendour of former ages have been immortalized, at all times, by the happy union of fine writings and sublime sentiments, with the brilliancy of great actions.

XXXII. THE King's library costs yearly,  
about        -        -        -        100,000 livres.

THIS expence is not considerable, for so large an establishment, which is rendered useful to study, and the sciences, by the communication given to the public, both natives and foreigners, of the



instructive volumes contained in that vast collection.

It is thought to be composed of about,

Two hundred and twenty five thousand printed volumes.

SEVENTY thousand manuscripts.

FIFTEEN thousand collections of prints.

SEVEN thousand collections of genealogy.

XXXIII. Maintaining of the royal botanical garden and museum, salary of the governor, and expences relative to the public course of botanical lectures, about  
72,000 livres.

THE garden of plants, and the museum for natural history, are the two most remarkable establishments of their kind, in Europe; and the successive formation of that museum would have cost a great deal more, if it had not been for the peculiar care of Mr. de Buffon, who will ever be revered

both for his eloquence, and his sublime genius: his great reputation brings him as it were, daily tributes of all sorts of scarce and precious productions; and he has always gratuitously deposited them in this treasury, the custody of which was intrusted to him.

It is reckoned there are about seven thousand different plants in the botanical garden.

XXXIV. EXPENCES for printing, ordered by the Intendants, and general charges of the royal printing-office 200,000 livres.

XXXV. REPAIRS and rebuilding of courts of justice both in Paris, and in the provinces; repairs and rebuilding of the houses of Intendants, of the buildings of the General Farm, of the salt works, &c. about  
800,000 livres.

THIS sum is distinct from the expences incurred by the towns throughout the kingdom for their private utility. The sums yearly destined to the rebuilding of the courts of justice at Paris, amount to about

H h 2

three

three hundred thousand livres: thus, when that building shall be finished, the expence indicated in the above article will necessarily be lessened: several extravagancies have been committed in the building of the houses of Intendants and others; it will easily be perceived, that the utmost economy ought to be observed in these expences, if it is wished to limit them.

XXXVI. THE superintendant of the post-office, and secret expences, about

450,000 livres.

THE man who talks to a nation of its interests, and who more especially does it, after having himself had a hand in the conduct of public affairs, undoubtedly contracts great obligations: but without forgetting the extent of these duties, I have likewise imposed on myself another law, which is to lay down the most useful truths, with the modification and respect that each subject requires. I do not know whether it will be found that this intention has been fulfilled, but I ardently desire it. Left in uncertainty by these different ideas,  
I hesitated



I hesitated a moment, whether I ought not to abstain from all reflections on the last article of expence just indicated, but I was not long in discovering that such an exception would be a reproach to this work, in which I have already ventured to treat several subjects, perhaps equally delicate. I shall therefore endeavour to overcome the difficulties that are to be found in this. One reflection ought to have removed the fears of government, namely, when I ranked the secret expences of the post-office among the objects that are susceptible of economy, it was not a question peculiar to France I had to consider, but rather a subject that is now common to most nations. In fact, this secret branch of administration, which alone I shall abstain from explaining, or defining, exists even in England, the freest country in Europe. But, under governments in which the sovereign and his ministers could only exercise a regulated power; under governments where the subjects should be necessitated to lay open their political sentiments, and their consequent affections; in short, under a government, in which every species of

diffimulation of this kind would be a pusillanimity, contrary to one's own interest, the secrets that might be surreptitiously obtained, would be almost a vain and useless information. Now, if we turn our views from a free country, to a despotic state, we shall see all the subjects of the sovereign habituated, from their infancy, to fear and silence, so that their correspondence must necessarily partake of that circumspection; and the knowledge acquired of it can neither be of any use, nor prejudice to them: in short, the extraordinary revolutions to which these governments are exposed, render a kind of continual anxiety absolutely necessary. Under what sort of government, then, would the too inquisitive eyes of the sovereign produce a great many inconveniencies, without almost any advantage? It would be in that country, and under that government, where no revolution of any kind was to be feared; where the personal prepossessions of the sovereign sometimes decides on the most important choices, for the good of the state; where the nation, more ardent in its sentiments, than profound in its opinions, takes much greater

greater concern in the persons at the head of affairs, than in the affairs themselves, where in short, the subjects are accustomed, and feel the physical necessity as it were, of communicating the most instantaneous ideas to each other, and often appear to be, what they are not the next day. If in the effervescence of these transient and expansive passions, the sovereign partially attends to the secret discourse of some few, or to the confidential communications of their friends and enemies, instead of acquiring greater information, he will run the risk of being misled in his judgments: this hypothesis may appear singular; let us endeavour to demonstrate the truth of it. It will always be impossible to make an exact comparison when the objects to be compared bear no proportion to each other: now with respect to moral ideas, the equal proportion consists in the uniformity of the views under which these ideas are considered. If therefore in the opinions we are to form of the merit of individuals, some are judged from their actions, or their reputation, and others from their most secret thoughts, or the



opening of their minds to their intimates, there will be no sort of parity in that method of comparison, and the results will necessarily be liable to great errors. But were it even in the power of sovereigns to extend the circle of secret informations, could they become invisible beings, and insinuate themselves into the innermost recesses of our hearts, Alas! of what use would such a *talisman* be to them? doubt, anxiety, a continual sense of their imperfections, a vain research of what does not exist, disgust, a general dissatisfaction, and in short, a melancholy and sullen indifference would be their lot. Such a knowledge is not to be envied: the heart of man ought only to be seen from the distance, in which the general disposer of nature has thought proper to place it. Who can take upon him to assert, that our Great Henry IV. would have preserved that open, amiable, and charming character, which so much contributed to his own happiness and to that of every one of his subjects, if the art of diving into the transient sentiments of individuals had existed, and if he had made an early use of

it? Let us confess how mean is that art! Those extraordinary means ought to have been reserved for the most critical circumstances, and for times of alarm and of revolts; and then it would have been so much the more useful; but in the ordinary course of things, it is most commonly a weapon in the hands of the wicked. Calumnies and direct hints are dangerous: anonymous ones are liable to be suspected; but the observations that seem to be, as it were, scattered through a private correspondence, without any particular intention, ought most certainly to produce a quite different effect: and how easy it is to attribute a pointed meaning to these observations! A man may adopt the language of a friend, of a protector, even of an admirer, and by exalting known, or indifferent qualities, he will bring to light defects that may give umbrage, and strengthen suspicions whose impression will be the more lasting. If a person in office, or some ambitious person, is on the contrary, to be praised, or pushed forward, the same means are employed; and if necessary, an affected language of impartiality is held,  
and

and we seem to be out of humour to be forced to bend to truth: sometimes also, the desire of blaming, or praising a person will make us announce ourselves as being the echo of public opinion, whilst we repeat only what is dictated by our own affections.

LASTLY, to crown all these inconveniences, that canvas on which the most secret objects are sometimes painted for the Sovereign's inspection, is raised or lowered by a single person, who may extend, or fold it up: and the whole of the picture is never seen, unless the person intrusted with that function has both the will, and the talents requisite to show it in its proper light, and yet this last idea leads us to an important observation: namely, that at least the secret inspection of letters by the post, should be intrusted to a person entirely unknown, and who, being unconcerned in affairs of administration, and divested of all personal interest, should never be seen at Versailles, nor exposed to like, or hate those in office. I must moreover add, that these reflections are not dictated with a view to any personal applica-



application, even by any distant hint; for general ideas ought to be independent of the present moment, since those who are most worthy of confidence are themselves transitory.

XXXVII. SALARIES and indemnifications granted to the several post-masters; extraordinary journeys of inspection; indemnities for the franking of letters, granted to the commandants of the provinces, and other small expences, about 600,000 livres.

SOME post-masters make great profits, whilst it is necessary to allow others a certain indemnity for the expence of keeping the number of horses necessary for the public service; this last expence might be avoided, by increasing the price of post-horses on certain roads, or which is the same thing, by making the travellers pay for three leagues or more, instead of two; the privileges of post-masters might at the same time be diminished on the roads, where a great concourse of travellers should render their profits susceptible of being lessened.

THE

THE union of all the post-masters on the same road under the same administration, has often been proposed as a proper arrangement; for by adopting that method, the unprofitable return of the post-horses to their respective places, without travellers would be prevented; but it is unavoidable as long as the several post establishments shall belong to different proprietors. But though that inconvenience was prevented by a collective administration, it is uncertain whether such an administration could direct with economy, those minute and numerous details, in which the inspection of the principals would continually be necessary. Besides, as the inspection of the post-masters did not belong to the department of the finances, I was not able to ascertain with certainty, the advantages and inconveniences that might result from a different system.

XXXVIII. EXEMPTIONS and privileges made good to the General Farm, about  
800,000 livres.

THIS

THIS expence consists principally in the indemnities allowed to the Farmers General, for the exemptions of duties granted by government to ambassadors and foreign ministers residing in France; these privileges are both proper and reciprocal. The princes of the blood of France, and ministers of State enjoy the same prerogatives; sometimes they have been extended still farther, and a simple authorization of the Minister of the Finances was then sufficient; but these favours ought to be ranked in the class of reprehensible abuses.

THE articles transported for the service of the war and navy-departments are also included in the above exemptions; thus the indemnifications due to the General Farm are susceptible of variation: lastly, the indemnities for the privileges of hospitals and several religious establishments are likewise comprised in this article.

XXXIX. INCOME of the royal order of the Holy Ghost. 600,000 livres.

THIS



THIS sum, mostly taken from the produce of the *marc-d'or* is principally distributed in pensions to the Knights of the order of the Holy Ghost; these pensions are of three thousand livres, and six thousand livres, according to the seniority of admission into the order.

DEVOTED as I am to the cause of truth, how can I forbear saying, that such a sacrifice made by government, was not necessary? The major part of those who obtain the blue ribbon, already enjoy some profitable place: and even if they did not, can there be an occasion in which money is more unseasonably applied, than in that moment in which a mark of honour is conferred, the value of which is so highly rated by opinion, that any body would consent to lose a part of his fortune in order to obtain it? The idea of exterior distinctions was undoubtedly ingenious: but the primitive institution considered them as current specie given to ambition, which was to supply the place of pecuniary rewards, and that intention should never have been altered. To what purpose were these two kinds of ambition

bition then joined to each other, and wherefore has government imposed on itself the obligation of gratifying both at the same time? In matters of general administration, such an arrangement is really opposite to every good principle: it is a prodigal abuse of wealth: it shows an indifference to the valuable uses to which it might be put, and more especially a forgetfulness of the poverty and wretchedness that surround so much splendour.

XL. EXPENCES peculiar to various provinces and districts; those that are relative to the several diocesses in the provinces of the states, this last article amounts to about one million, five hundred thousand livres for Languedoc alone; local expences in each parish of the *provinces of election*; those known in Alsace, under the name of *common charges*; and the distributions made by the Intendants, of the overplus of the poll-tax, about - 6,500,000 livres.

THIS article is not susceptible of any saving; but the Minister of the Finances ought attentively to examine the nature and  
motive

motive of these expences, in order to abolish those, whose utility is not clearly demonstrated.

THE disposal of the sums, known under the name of *unemployed money of the poll-tax*, otherwise its overplus, was not formerly subjected to a sufficiently regular application : I believe, I laid down the principles of their destination, in a proper manner.

XLI. CIVIL expences of the Island of Corfica, about - 800,000 livres.

As these expences, have hitherto exceeded the produce of the taxes, government has been obliged to make up the difference with the money of the royal exchequer. This difference will diminish in proportion to the growing prosperity of Corfica. Several expences were regulated in a manner that seemed more adequate to the future than to the present times : one article, more especially, always appeared to me to be premature ; it was the costly expence of an exact, and very circumstantial terrier, and framed in such a manner that the most wealthy provinces



provinces of France would perhaps have been satisfied with one less particularized: but as I found that operation very much advanced, and as I considered that it might serve as a model, and as an instructive work, I only lowered the expence, by extending its divisions a little more: and I contracted at a certain price, for its entire execution, within a limited time. Circumstances have rendered this rate book so much the less necessary, as the peculiar state of Corsica determined me to propose to the King, the establishment of a tax payable with the natural produce, which kind of impost renders the exact knowledge of the extent of of landed property, less necessary.

XLII. VARIOUS expences, the enumeration of which would require too great a number of articles; such as the pay, and half pay granted by the East India Company to veteran seamen, formerly in its service; the expences of the veterinarian school; the bounties granted for the destruction of wolves in the provinces; for working of mines, agriculture, and nurseries; some gratuities, the expence of which is supported by the General Farm;

the charges of drawing the lotteries; the rent of houses at Paris and Fontainebleau for useful services; the internal expences of courts of judicature, known under the name, *of small necessities of the courts*; and several other fixed, or casual articles, paid out of different funds, about - 1,500,000 livres.

XLIII. THE private expences of the clergy, for the administration of the dioceses; those incurred for some ecclesiastical seminaries; the assistance given to old and infirm priests; the pensions granted to converts, &c\*. 750,000 livres.

XLIV. PARTICULAR expences of the foreign clergy about 50,000 livres.

\* This article, together with the seven millions annually paid for interest, the four millions, one hundred thousand livres paid off, and four hundred and fifty thousand livres spent in the collection; composes the sum of twelve millions, three hundred thousand livres, which the clergy of France has at its disposal.

N. B. The expences of collection have been estimated at five hundred thousand livres; but about fifty thousand livres of this sum must be carried to account, as part of the contributions of the foreign clergy.

XLV. Ex-

XLV. EXPENCES peculiar to the provinces of the states, such as charges of meetings, the expences of paying the annuities borne by these provinces; various gratuities granted by the King on the produce of the poll-tax, in Languedoc, and on the revenue of Port-Louis in Brittany: some other articles that are not comprised in the preceding classes, about  
1,500,000 livres.

THE expences of the treasury relative to the loans, a part of which was supported by the King, were diminished under my ministry: these savings, with the concurrence of the provinces of the states, might have been extended a little farther. The charges of management, and of the assembly of the states, are susceptible of being reduced; and the economical reserve observed on that article by the provincial administrations, would have been a great incitement to economy. The arrangements observed by the states of Provence and Artois, come nearest to perfection: but an useless luxury still exists in



the assemblies of the states of Languedoc, Burgundy, and Brittany.

XLVI. MAINTENANCE of the highways and opening of new communications

20,000,000 livres.

THIS expence is the balance of a like sum, stated among the contributions of the nation, under the denomination of exigible personal services, or imposts levied in their stead. The diminution of this expence cannot be any augmentation of the King's revenue; but the burthen of the nation will be alleviated, in proportion as the impost in money shall be levied in a greater number of provinces, in lieu of these demandable personal services.

XLVII. EXPENCES of towns, chambers, and hospitals, about 26,000,000 livres.\*

THIS

\* I have already mentioned in the chapter treating of *the public debt*, the annuities payable by towns, and hospitals: and the military expences paid by the towns have been included in the article of the expences of the war department. The funds out of which the burdens  
of

THIS article is composed of so many objects, that it is impossible to ascertain its result with precision. I established a method by which a register would have been formed, in which all the revenues of towns and hospitals were to be inscribed; but such a considerable work, composed of dispersed materials, requires a great deal of time, and could not be finished before my retreat from the ministry. The expences of towns, and hospitals, are in general susceptible of economy; but as their collective revenues are inadequate to the exigencies, all new savings will very likely serve only to prevent fresh charges from being imposed on the contributaries: this plan succeeded at Lyons and other places, during the course of my ministry. The renewal of any concession should not be proposed to the King, till the expences of the town, or hospital soliciting that renewal are investigated: but the assistance of the Inten-

of the towns and hospitals are paid, proceed from their patrimonial income, the casual revenue procured to hospitals by charitable alms, and the *ecTrois*, or concessions, which have been carried to account in the chapter treating of the *contributions*, or imposts.

dants is absolutely necessary in such a minute examination ; for the minister of the finances possesses only a certain degree of influence and attention ; his principal part consists in awakening, and stimulating all those who are able to second his intentions ; he ought to display in all useful arrangements of administration, such an active zeal, that it may be difficult to ascertain the limits of his vigilance, and that every one may be constantly in motion, and think that the eyes of the minister are fixed upon him

#### XLVIII. UNFORESEEN expences

3,000,000 livres.

THIS is the sum I allowed for these expences in the account given to the King ; but I observed at the same time, that the extent of this expence depended on circumstances, and the prudence of administration : for in that article may be reckoned the paying of the debts of the princes of the blood, or powerful men in favour ; extraordinary gratuities, entertainments, buildings, and all expences incurred by generosity, profusion



sion, negligence, or unskilfulness. It will be conceived how much rigour is requisite to contain such expences within reasonable bounds.

EVERY day, every instant presents occasion for making useless gifts, or expences; and the consent of the sovereign is not always necessary for the acts of complaisance the minister may desire to exercise; for he may be generous, by favourable decisions on the payment of the taxes, by the countenance he may afford, under a view of justice, to claims long ago proscribed, by the favourable price he may set on redemptions or indemnifications; by the facilities he may grant to those who assist the financiers with the sums they advance to government; by the over-price he may cause to be given for the gold and silver carried to the mints; by the places that he may give to patronage, those he may uselessly multiply, and in short, by a variety of other means. Each of these articles separately considered, appears trifling, but in the three hundred and sixty-five days which compose the year, we may observe, if

we attend to it, that a considerable mass of useless sacrifices, is the result of the private character of the minister of the finances. I must likewise observe on this occasion, that it is very proper to recapitulate very often, the loose expences; and those that are not comprised in the ordinary charges: the King himself had agreed to my observing that method, at the end of each month, for all the grants that issued from his beneficence: and yet, I am convinced that no sovereign stands less in need of the skill of a minister, to enable him to pursue the path that leads to order or economy. It was also, under that conviction I adopted a regulation, of which experienced and honest ministers will readily acknowledge the importance; it was always to refer to the King, the demands of all those who by their rank, or places at court could approach near enough to his person, to solicit his bounty in a direct manner. A minister owes his support only to justice, real services, and unknown merit; those demands that proceed from a reliance on favour and credit, do not belong to his department; and he must  
blame

blame himself, if he only consents to be the instrument of these demands. How often by this single rule of conduct, have I not set aside indiscreet proposals? how often have I not discouraged them? how often have I not foregone a right to gratitude? A minister of the finances ought to read again, and again, the last rescript of the Emperor of Germany: that prince, who has under his command two hundred thousand well disciplined troops, gives it as his opinion in writing, that a sovereign *is only the administrator of the public revenue, and that he ought to give an account to his subjects, of the use to which it is employed*; whilst a minister of the finances, chosen from amongst those subjects, and without any other support but transient favour, sometimes imagines, that a part of the revenues of the state may be spent by him, in procuring to himself friends, or protectors; and in obtaining thanks from those whom he thinks proper to oblige.

RECA-



## RECAPITULATION

*Of the expences of the State.*

	LIVRES.
1. Interest of the public debt	207,000,000
2. Paying off of capitals	27,500,000
3. Pensions	28,000,000
4. Part of the expences of the war department	105,600,000
5. Expences of the navy de- partment	45,200,000
6. Department of foreign af- fairs	8,500,000
7. The King's household	13,000,000
8. Jurisdiction of the King's household	200,000
9. Buildings.	3,200,000
10. Royal Palaces	1,500,000
11. Queen's household	4,000,000
12. Royal family	3,500,000
13. The princes, brothers to the King	8,300,000
	<hr/>
Carried over	455,500,000
	Brought

	LIVRES.
Brought over	455,500,000
14. Charges of collection of the taxes	58,000,000
15. Bridges and causeways, &c.	8,000,000
16. Secretaries of state, and inferior officers in admini- stration	4,000,000
17. Intendants of the provin- ces	1,400,000
18. Police	2,100,000
19. Payement of Paris	900,000
20. Judicial charges	2,400,000
21. Horse-patroles throughout the kingdom	4,000,000
22. Work-houses and asylums for beggars	1,200,000
23. Prisons and penitential houses	400,000
24. Gifts and alms	1,800,000
25. Ecclesiastical expences	1,600,000
26. Charges of the royal ex- chequer, and various treasuries	2,000,000
27. Diverse salaries	400,000
Carried over	543,700,000
	Brought

LIVRES.

	Brough over	543,700,000
28.	Bounties and encourage- ments to commerce	800,000
29.	Studs	800,000
30.	Universities, Colleges, &c.	600,000
31.	Accademies	300,000
32.	King's library	100,000
33.	Royal botanical garden	72,000
34.	Royal printing-offices.	200,000
35.	Building, and repairs of courts of justice, &c	800,000
36.	Superintendant of the post- office, and of the secret ex- pences	450,000
37.	Other expences relative to the post-office	600,000
38.	Privileges and passports	800,000
39.	Income of the order of the Holy Ghost	600,000
40.	Expences in the provinces	6,500,000
41.	Island of Corsica	800,000
42.	Various expences	1,500,000
43.	Private expences of the clergy of France	750,000

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Carried over 559,372,000



## LIVRES.

	Brought over	559,372,000
44. Private expences of the foreign clergy		50,000
45. Expences peculiar to the provinces of the states		1,500,000
46. Repairing the roads, and opening fresh communications		20,000,000
47. Expences of towns, hospitals, and chambers of commerce		26,000,000
48. Unforeseen expences		3,000,000
49. Additional, to form an even sum		78,000
	Total	<u>610,000,000</u>

THUS the general expences of the state amount to about, six hundred and ten millions of livres.

THE statement I have just given, is a kind of work hitherto intirely unknown in the finances, and not having had any assistance, I could not avoid giving up the thoughts of an exact precision in several articles; but the difference cannot be important;

ant ; besides, I cannot repeat it too often ; this is not an account of the royal Exchequer, nor a scrupulous information intended for the information of the public creditors of the state : it is a general display of the totality of the expences of the kingdom : it is a distinct statement of each kind of expence ; it is in short, a hint for reflection, both for the present administration, and for those who may hereafter be chosen to concur in the good of the state.

I must however point out in a few words, by what means this result of six hundred and ten millions of expence, may be approximated to that of the contributions of the nation, which amounts only to five hundred and eighty five millions, from which we must even deduct two articles.

THE first, of two millions five hundred thousand livres, for the duties levied for the advantages of the princes of the blood, and of the mortgagees of the King's demesnes ; because that contribution is not appropriated to the expences of the state.

THE second, of seven millions five hundred thousand livres, for charges of distress, and seizure, which contribution does not increase the royal Exchequer.

THERE remains only five hundred and seventy five millions of livres, of the contributions of the nation, to pay the expences of the state.

But we must add to this sum :

I. The annual income the King receives from his demesnes and forests, also, the produce of quit-rents, and casual duties, belonging to his manors. This is a branch of collection, as I had occasion to observe, which was not included in the statement of the contributions of the people, nor could it be: however, we may estimate that article, after deducting the charges of collection, and those not comprised in the expences of the state, at about nine millions.

## II. THE



II. THE patrimonial revenues of towns and hospitals\*, and the casual resources which charity procures to these last establishments; I shall estimate these different articles at first sight, at about twelve millions.

III. It must have been observed, that in the contributions of the nation, we have deducted from the produce of the general farm, the profit made by the King on the sales of salt to some foreign states, and the profit that would have been made by merchants, if the trade of salt and tobacco had been perfectly free.

THESE two articles amounting to four millions must be here restored; for the deduction made thereof from the produce of the General Farm, was entirely relative to

\* These revenues proceed from the real estates, annuities and manor rights belonging to towns and hospitals: this was not a kind of collection, that could be comprised among the contributions of the nation.

exact

exact research on the contributions of the nation\*.

THESE three articles form together twenty five millions ; which joined to five hundred and seventy five, proceeding from the contributions of the nation, makes the whole amount to six hundred millions of livres, or twenty five millions sterling.

THIS is the sum of the revenue that is appropriated to the expences of the state.

THESE expences appear still to exceed the receipt by ten millions, but this result does not differ from the general idea that may be formed of the situation of the finances, if we compare the state of affairs at the time I gave in my account to the King, with the various known circumstances, that have since increased both the receipt, and the expence.

\* I pass by some other similar observations; which the chapter of the expences of collection might occasion, but the results are nearly ascertained by each other ; and we ought to forbear entering into such particulars as are not essential, lest we become too diffuse.

AT that time, there was an overplus in the revenues of ten million, five hundred thousand livres, but that overplus was nearly balanced, by the loans upon life annuities, which took place in February, and March, 1781.

SINCE that time, the King's revenue has been increased by a third twentieth, and a tenth on the duties of consumption ; this new branch of revenue brings in about forty five millions, after deducting the charges.

WE must add to this sum ;

THE extensions of life-annuities during 1782, and 1783, (those of 1781 being comprised in my account given to the King,) this is an object of about four millions.

THE reimbursements (paying off part of the national debt) making part of the expences mentioned in the account given to the King, and the last term of which is expired, about six millions.

The



THE King's share in the increase of the produce of the General Farm ; of the farms administered for his profit, the administration of the post-office, and of the lottery, must now rise to about eight millions, exclusive of the sums stated in the account given to the King.

Total of the increase of the revenue,  
about 63,000,000

LET us now review in the same manner, the increase of expences.

THE loan upon life-annuities of 1782, supposing it to have been nearly double, pays between thirteen, and fourteen millions.

THE loan of the city of Paris, for interest, and reimbursements 900,000 livres.

THE interest of the loan made in Holland, 450,000 livres.

INTEREST and paying off the loan of two hundred millions, lessened by one half,  
10,000,000 livres.

INTEREST and paying off, the lottery of  
1783, 5,800,000 livres.

RENT granted to the clergy, at the assembly of 1782, 1,000,000

INTEREST on the increase of the anticipations of the revenue, 2,500,000 livres.

INCREASE of the funds, yearly appropriated to the war and navy departments, about 23,500,000 livres.

ADDITION to the funds allowed to the department of bridges and caufeways, for the support of the works at Havre-de-Grace, and Rochefort, 1,000,000

INCREASE of the expences occasioned by the re-establishment of the receivers general, and of the treasurers; supplement for the Dauphin's household, and that of the Duke of Berry; diverse indemnifications, or conversions into annuities, about 4,000,000

LAST loan upon life annuities

10,500,000

These

THESE different articles amount to about seventy three millions, and of course to ten millions more than the increase of the revenue added to the extinction of life annuities.

I have been obliged to make this statement very succinct, that it might not be suspected there was any considerable error, in the result of the enumeration of the general expences of the state, compared with that of the contributions of the nation.

I must now show, that this situation of our finances is not the less respectable; for if on the one hand, the third twentieth that is to be levied no longer than 1786, is a part of the revenue, on the other hand, we have likewise comprised in the expences twenty seven millions, five hundred thousand livres that are paid off.

THIS is not all: the yearly extinctions of life-annuities, added to the interests sunk by the above reimbursements, will lessen the general charges of the state, about two millions, five hundred thousand livres yearly.



LASTLY, we may reckon that in time of peace, the produce of all the duties on articles of consumption, or on the controlling of public instruments, will naturally augment the revenue two millions each year.

THIS short recapitulation, which may be clearly understood by every one, is undoubtedly adapted to guide and strengthen public confidence.

LET it not be said, in order to fill the minds of the creditors of the state with apprehensions, that the winding up of the last war is still very considerable; for even supposing that debt to amount to one hundred millions, it is clear that the increase of the produce of the duties on consumption, and the extinction of annuities during one, or two years, are sufficient to find the interest of that sum.

I OWN the expences may increase; but it ought to be observed, that the supplement granted to the war and navy departments will hinder their expences from requiring

quiring any farther augmentation. The article of extraordinary, or unforeseen charges, which I stated at three millions, is therefore, as I said already, the only one susceptible of a great increase, according to the character of leading men, and various circumstances. In short, this chapter will have indicated the wide field opened to savings and improvements of all kinds. Happy that minister of the finances, who in peaceful times, shall have it in his power to make the best of these great resources: happier still, if that power is the reward of his virtues!

I do not even pretend to have indicated all the savings of which the expences of the state are still susceptible; I avoided dwelling on fundry particulars, that I might not disgust by too arid discussions; but I must say in general, that it would be sufficient to shake off the yoke of habit and custom, in a less or greater degree, to find means of economy in several objects, in which a superficial attention would see nothing to reform.

I CANNOT however conceal this truth, that unless a decided spirit be adopted in administration, the minister will easily be overcome by the favourers of each peculiar branch of expence: for they enjoy the great advantage of having only to prove, that such and such objects are proper or useful: now, such propositions are always true, when considered under that view; and they are easily defended when the expence that attends them is exclusively considered, without any concern about public credit, the burdens of the nation, or the necessary means to be employed in order to provide for the totality of the exigences of the state. A real statesman will therefore look for assistance, in his conception of the general good, and in general ideas: now these ideas are executed, or laid aside, according to the strength of mind of the man who combines them, and the impression of his character who is to set them in motion: but that strength which proceeds from a peculiar situation and circumstances, and helps to withstand the shock of the passions and to conquer them, must likewise be joined to the spirit that guides the minister, and  
to



to the sentiments that inspire him with a noble ardour. In fact, let us suppose a minister of state employed in sketching the plan that ought to be adopted, in order to carry into execution every possible saving; he would undoubtedly conceive the necessity of a concurrence to this plan; and he would not hesitate in determining that such a part of the undertaking belonged to the efforts alone, of a good minister of the finances; another, to the more or less unanimous assistance that should be given him; a third, to the universal influence of a prime minister; and lastly, a fourth solely to the monarch.

It must be observed, however, for the encouragement, as well as for the consolation of sovereigns; that though economy sometimes runs counter to their designs, yet as it is the only duty of the sovereignty, which presents the idea of a great effort, or of a self-privation, it is also, that which most inspires the nation with gratitude: for then it perceives their humanity struggling against their authority, and their regard for the public, against their personal affections:

affections : and it is at a loss how to repay the monarch, who promotes the welfare of the state, by triumphing over himself.

BESIDES, the moment soon arrives, in which economy is followed by its consequences ; for then peace and tranquillity are restored : the retrenching of useless expences multiplies the means of public power and felicity ; the influence of a good administration has no longer any obstacles to conquer, and the state becomes prosperous on every side.

WE then imagine we see a long neglected forest, in which all the noxious weeds have just been rooted up, and all exuberant branches and suckers lopped off by skilful hands ; by which beneficial operations, the useful trees extend their boughs, their trunks rise with greater vigour, a free circulation of wholesome air vivifies the languid sap, and exhausted nature is again re-animated.

LET us not therefore be deceived ; economy in public affairs is not only the source

of riches: but it is also a conspicuous duty. Economy rightly conceived, that is to say, when guided by prudence, is the only means of uniting power with justice, by not wasting the result of the people's self-privations, and always proportioning the employment of the public money to the general utility: it is that economy which refuses that it may exact less, and retrenches that it may give more: which advises not to throw away the seed, on a sterile and dried up field, that we may have it to sow in a fertile land: which does not waste the fruits of the earth, but carefully hoards them up, that the produce of one season may serve for the subsistence of the following year. Perhaps it would have been proper, that this eminent virtue had been called by another name: for mankind require striking tokens to make them recollect what they ought to admire and respect: but as the progression of their understandings, as well as of their actions, has always been from the less, to the greater, language has pursued the same course: and words destined to express domestic qualities, have often been employed to represent public virtues,



virtues, when there has been any analogy between those qualities and those virtues. This is perhaps an inconvenience much more important than is commonly imagined; for that uniformity of denominations has often weakened the sentiments, and confounded the ideas. May a long series of ministers properly qualified for their high station, one day be the cause of our reproaching language with its sterility, and give birth to the necessity of expressing with greater energy, the esteem and gratitude of nations !

END OF THE SECOND VOLUME.

## S U P P L E M E N T.

THE edict of August 1784, has been made public, since the preceding chapters were printed: I shall not allow myself any observations on that subject; the private, and recent arrangements of government have nothing to do with a work, in which the objects of administration are only examined in a general manner: but it is my duty to shew wherein consists the agreement, or the difference subsisting between the stated list annexed to that edict under the denomination of *reimbursements to be made at a fixed epocha*, and the amount of the reimbursements as given in my chapter on the debts of the state.

I SHALL take the year 1785 for my basis of comparison; the reimbursements of which  
amount

amount, according to the stated list annexed to the edict, to about forty-five millions, whilst those indicated in my chapter on the debts of the state, amount only to twenty-seven millions, five hundred thousand livres.

THE observations that may be made on this subject are :

1. THE list annexed to the edict, includes all the reimbursements on the lotteries of 1780, and 1783; whereas, in the chapter on the debts of the state, we have remarked, that a part of the interests of the loans being blended with the reimbursements, it was more rational to distinguish that expence, by classing it among the interests, the payment of which is borne by the king.

2dly, I GAVE notice, that in my statement of the reimbursements, I should take the year 1784 for my basis of comparison, and I observed, that according to the conditions held out by the edicts for several loans, these reimbursements must successively increase: now as early as the year  
1785,



1785, those on the lotteries, and on the loan for one hundred millions, are larger by about four millions, than in 1784.

3dly, THERE is a small reimbursement to be made on the loan raised at Genoa, but it will only begin in 1785; and it appears besides, that in the list annexed to the edict, a part of the final reimbursement of the lottery of 1777, extinct in 1784, has been included; though some of the payments will, in consequence of their distribution, perhaps happen as late as the beginning of 1785.

4thly, THERE are eight millions, four hundred thousand livres carried to account in the list annexed to the edict, as a reimbursement to be made to the Farmers-General in 1785. Now, it must be observed, that I comprised among the debts in arrear, what they have a right to demand from government for their share of the profits made on their preceding lease.

THESE observations are sufficient to show in what manner my calculations are connected

ned with the results of the edict of August 1784; as they are delineated in the articles of the Royal Exchequer, of the fund for debts in arrear, and of the general farm.

THERE is then no remarkable difference; except in the articles of the provinces of the states, and of the clergy: I am certain, I have not been mistaken on that of the clergy; though I have my doubts as to the other.

THE reimbursements to the provinces of the states amount to nine millions, five hundred thousand livres in the list annexed to the edict: I stated them at only eight millions: I do not know which is fallacious: but I should rather suppose the mistake is on my part, because the loans made by the provinces of the states not being rendered public by edicts, it is possible, that in the space of the three years, that I have been out of office, these loans may have been greater than I thought: and yet, I am in doubt, whether the king will be indebted so much as one hundred and thirteen mil-  
4 lions,

lions, at the beginning of 1785, for the loans made by the provinces of the states on his account ; that calculation might perhaps deserve to be verified again : after all, it is for the advantage of the Royal Exchequer that I plead, because if I am mistaken in allowing eight millions for the reimbursements to the provinces of the states, instead of nine millions, five hundred thousand livres ; and four millions, five hundred thousand livres for the interest, instead of five millions, six hundred thousand livres ; the general expences of the nation, as I have stated them, must be increased in the same proportion.

I ENTERTAIN no kind of doubt on the certainty of the reimbursements to the clergy, which amount to about four millions, as I said before : and it is easy to conceive, that if they were only of one million, seven hundred and fifty thousand livres for the year 1785, and some other years, as it is said, in the statement annexed to the edict ; the clergy would not be able to make a free gift of from fifteen, to eighteen millions, every five years, without increas-



ing the sum of its contributions. It is true, indeed, that the note in the margin of the list, should seem to indicate, that this sum of one million, seven hundred and fifty thousand livres, relates only to a capital of fourteen millions : but even that relation would not be exact, for we find in the list, that the sum designed to be reimbursed to the clergy amounts to twenty-three millions, five hundred thousand livres.

THE other trifling differences are too insignificant to be corrected. And besides, we must observe, that it is only that part of the reimbursements that is assigned on the non-appropriated revenue, which it is interesting to be acquainted with : the other is effected by a transfer, as it can be executed by loans only ; thus the form that I adopted in the preceding chapter, still appears to me to be the most instructive.



